

ATTS NEWSLETTER



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EDITORIAL COMMENTS

Another year has passed and a new year has begun. Around here in middle Missouri the grass is turning green, trees are budding and flowers are in full bloom. While we are all looking forward to the projects we have to get done around the house and in the yard we can't forget our hobbies. It's easy to get overwhelmed with life but we all must remember to set aside time for ourselves. Along with spring comes the start of the show season. Again we ask members to keep their eyes open for local shows and other appropriate venues to post applications for the ATTS and perhaps even get the chance to set up a sales tax token display. Remember to let the President, Editor or any other board member know if you are planning an exhibit, we may be able to help with planning and ideas.

The election result grace period has come and gone, so the election results from the last newsletter now stand. Our new board will serve until December 31, 2009. (If we don't scare them off before then). I have some great news to share about our most notable organizational change since our inception. I will let a quote from our new Secretary/Treasurer Jim Calvert explain the details of our great news.

"I opened an account (bank) as of yesterday and as required by the patriot act we are now a non-profit organization with an EIN number. I guess that means we can now write off our donations in case anyone was holding back."

Tongue-in-cheek aside, about donations, I am very happy to be involved with a group of truly dedicated collectors. Our total donations last year, exclusive of the auction, were near their highest ever for the second straight year. This has all helped to keep our organization financially strong. On a final note about expenses, the new postal rate that goes into effect in May will actually DROP our postage costs. This is due to the amount for additional ounces of postage dropping from 24 cents to 17 cents. Thank you USPS! Since the ATTS has been focused on financials for a couple of years and our accounts seem steady I think it's time to turn our attention to our membership, not only numbers but the individuals that make up our membership.

It has been a long standing goal of mine to increase our membership by about 50%. I feel this is a lofty but attainable goal. However, we need your help. Please be creative, give a gift membership to someone you think might want a membership but may not be able to afford it. Talk about tax tokens at local club events and coin shows. Let's all get involved and see what other ideas we can come up with. Along with a focus on increasing membership numbers its time to mention a few members and news surrounding them so we can all get to know each other just a bit better.

I would like to wish **Albert Albright R-188** a speedy recovery as I learned that he broke his hip ball joint November 3. He is at home and is slowly getting better. We wish you a speedy recovery Albert. I also want to mention **William Myers R-570** and his wife Kathy. William is overseas in Iraq serving our country and Kathy was gracious enough to send in his dues. I hope he gets to read up on his Newsletters while he is there. We wish you a safe return William. I also wanted to congratulate our newest life member, **Michael Weida R-362**. So that's now member number L-362! Thanks for your support and belief in the ATTS as a great hobby source for many more years to come. Finally I had received several pieces of correspondence from **Joe Adams R-567** about the fact that he was going to be making a presentation on sales tax tokens to his local coin club. I can't wait to hear how it went and I

hope I can share his stories of the presentation in the next newsletter. If you should have any news or information about yourself or other members I would like to have that information sent to me as it becomes known. I want a chance to get to know each other a bit better.

I am also planning a national ATTS meeting for later this year. It will be more informal than the last one at the 2005 ANA, however it should prove to be quite fun. I am thinking late summer before school starts back up again. For selfish reasons I would like to keep the meeting in Kansas City. My wife and I have started a new company and have new offices that will give a nice meeting facility along with privacy and security. (Not to mention FREE) The fact that it is centrally located can't hurt either. I am open to suggestions about the time frame for the meeting. I welcome any and all ideas and RSVP's from those who would like to attend (schedule dependent of course).

I plan on issuing a membership roster in the next newsletter with the names and states of each member so that if there is interest in looking for someone else in your area with similar collecting interests you will have the chance to ask for addresses through the secretary to correspond. This is all part of getting to know each other better and making a stronger membership base for the ATTS.

Coin World has again published an article on our latest newsletter. The article was listed on page 129 of the Monday, March 12, 2007 issue. More specifically it covered the article by James Bird on Money by proxy. Although there was no mention of the election they did list Jim Calvert correctly for membership information. I believe and hope that this article did generate some new members.

In Newsletter #137 I will be issuing an updated library listing as well. We have not added many volumes except for issues of *Numismatist*. I am going to begin a scrapbook of all of the *Coin World* articles and other articles I have received pertaining to the ATTS. Perhaps this is something that can be published for the membership at a later date. (Assuming that permissions can be obtained) I have gotten many requests to reprint articles from other sources and sometimes it can be difficult and even impossible to get the appropriate permissions. Making an original scrapbook available in our library is perfectly legal. Another member suggested that a copy of the Stolaroff Thesis mentioned in the two previous newsletters be made available for purchase by ATTS members. I am currently in the process of determining the feasibility of this. At a minimum a copy will be available for review through the library soon.

On a final note, I hope to see some stories and articles forthcoming from the membership. Remember it does not have to be a work of art, simply your ideas that might help to entertain or aide other collectors. This is your organization and without your input we are little more than a name. I would still like to see members submit questions for publication as well. As always happy collecting.

Sincerely,

Robert W. Frye, editor (L-521)



A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

Spring is upon us. This is my favorite season. Here in Texas, everything is starting to green up and the Texas Numismatic Association's convention is just around the corner. Of course being an exnumia collector, there likely won't be anything to purchase; but it's an opportunity to try and recruit some new members and my kids can participate in a YN auction. If you are ever at a show that has a YN auction, stop in and watch. It's a lot of fun to watch the kiddoes in action.

Of course hope springs eternal, so I'll dig through some junk boxes. You just never know. Maybe the best part of a coin show is knowing that you are among like minded people. Numismatics can be a lonely hobby. Why do I have to collect a set of something? Am I a weirdo? Yet walking the bourse and seeing hundreds of other collectors can be somewhat reassuring. There are lots of folks like me! (Well, I hope that's a good thing).

One of my jobs as president is awards. I am proud to announce this year's literary award winner is James Bird for his article, "Print Numbering System for Ohio Sales Tax Stamps" in issue 133. James will receive a certificate and a unique counter stamped Missouri milk top as recognition for his fine article. There were several other articles that received votes from the board, so please keep those articles coming.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

COLORADO HOARDS

By Robert W. Frye L-521

SMALL COLORADO PLASTIC HOARD

I am never sure what number constitutes a hoard and what number just means a bunch. In this case there 187 S5, 2 mill plastic Colorado state sales tax tokens purchased from an eBay auction some time ago. Unfortunately I did not record the price paid or the date I bought them. The tokens were delivered in a plastic baggie and I had no reason to believe that they had ever been searched, nor sorted for variety.

Below is a matrix showing the breakdown of the variety and the percentage found for each variety, thus giving a rarity index for the token if applied explicitly to M&D. Finally, I give a rarity index that I feel is relative to its own population and used only to establish a relative value for each token sub-variety. In this case if an S5 generic token has a value of 10 cents, then the application would say that S5A would be that general value, while S5C should be roughly three times that value and the S5B should be roughly 5 times that value. This was and still is my own personal matrix for pricing sub-variety tokens when I sell them to other collectors or if I am asked to estimate the value of a token sub-variety. Of course this only works with groups/hoards that I have had the opportunity to acquire and thus establish a relative rarity matrix.

The real trick to rarity, in my opinion, has always been to determine a tokens relative rarity and value to the entire market. Most certainly geography, collector base, availability of disposable income, rarity and relative scarcity play roles in the valuation determination for the entire market. My ability to find Colorado tokens in Missouri are much less than that of a person living in Colorado; however my ability to get them is much better than someone living in Maine.

In summation please don't take these rarity comparisons as any more than relative to their own production numbers. The fact that this sampling is from one source and is very small leads one to believe that there is at least some reasonable idea that the potential for error in the overall scope of production is fairly high.

Cat Number	Tokens	% of total	Strict M&D	Relative Rarity
S5A	161	86.10%	5	1
S5B	7	3.74%	9	5
S5C	19	10.16%	7	3
	187			

SMALL COLORADO HOARD

The lot consisted of 55 Red plastic S5 Colorado 2 mill tokens, 47 red fiber S3 & S4 Colorado 2 mill tokens, 42 aluminum S2 Colorado 2 mill tokens, 8 1/5th cent S1 square aluminum Colorado tokens, one 1 mill zinc Missouri token, 1 Aladdin amusement token – brass, 1 Wheaton Chamber of Commerce – Wheaton, IL Good Only in Parking Meters token, and one 1943 10c Belgium zinc coin. This was a total of 156 pieces, although the lot was sold as 150 pieces. This

lot was purchased on eBay May 12, 2001 for a final price of \$9.99, there was not a postage amount listed. The lot was purchased from a seller in Grand Junction Colorado. The tokens were delivered in a plastic baggie and I had no reason to believe that they had ever been searched, nor sorted for variety. Below is a matrix showing the breakdown of the sub-variety and percentage for each.

Cat Number	Tokens	% of total	% of type	Strict M&D	Relative Rarity
S1A	2	1.28%	25.00%	9	2
S1B	0	0.00%	-	10	3+
S1C	4	2.56%	30.77%	8	1
S1D	1	0.64%	14.29%	9	2
S1E	1	0.64%	7.69%	9	2
Sub-Total S1	8				

S2A	13	8.33%	30.95%	7	1
S2B	7	4.49%	16.67%	8	2
S2C	13	8.33%	30.95%	7	1
S2D	9	5.77%	21.43%	8	2
Sub-Total S2	42				

S3 1/1 Unk	4	2.56%	57.14%	8	1
S3A	1	0.64%	14.29%	9	2
S3 2/3 Unk	1	0.64%	14.29%	9	2
S3 3/3 Unk	1	0.64%	14.29%	9	2
Sub-Total S3	7				

S4A	10	6.41%	25.00%	7	2
S4 2/2 Unk	3	1.92%	7.50%	8	3
S4 2/4 Unk	25	16.03%	62.50%	6	1
S4 2/3 Unk	2	1.28%	5.00%	9	4
Sub-Total S4	40				

S5A	21	13.46%	38.18%	7	2
S5B	8	5.13%	14.55%	8	3
S5C	26	16.67%	47.27%	6	1
Sub-Total S5	55				

MO S7	1	0.64%
Belg 1943 10c coin	1	0.64%
Wheaton, IL parking	1	0.64%
Aladdin Amusement	1	0.64%
	156	

Now as you can see from the two studies that they both contained S5 Colorado pieces and the outcome from each was slightly different. The second hoard was much lower in total count of tokens in the sampling. This is simply validation that you need a relatively large sampling in order to have more accurate results. The lower numbers of the second hoard only gave a small inclination that there was differing rarities for the three sub-varieties of the S5 plastic 2-mill Colorado token. By the time I had done the first hoard a better breakdown of the differing rarity values was becoming more apparent. Of course I would like to have several thousand to do a full study with a lower margin of error. In most cases this is not possible. It is my hope that everyone can take the suggestions from Ralph in the online auction section and my example here and do some rarity studies of your own if you happen to own or purchase any hoards of your own. Please share those findings with the rest of the ATTS so we may develop a more concise and accurate understanding of the surviving population rarities of Sales Tax Tokens.

OHIO ROULETTE DISCOVERY

By James Bird L-539 additional narrative by Robert Frye L-521

Hopefully a long standing mystery finally has been answered. James wrote me a letter outlining his latest find with his studies on Ohio stamps. I am probably as guilty as the next collector of tokens at not having taken the time to look closely at my Ohio stamps. I mainly have interest in tokens so the stamps tend to sit without me having studied them very well. James Bird, past ATTS President Richard Johnson and many others have strong interests in the Ohio stamps and without them many of the latest discoveries would probably still remain a mystery.

James wrote about having found stamps that substantiate a missing link. In the M & D book on page 250 under the heading for 1951-1952 Merrick Lithograph Company and between S174 & 175, there is a note ***"there may be 6 CENTS and 9 CENTS receipts, but they have not been reported,"***

As is shown in the photos below a standard S182 (on the right) has a roulette of slightly less than 9 ½ while the receipt shown on the left with the same denomination and colorations appear to be the unreported slightly less than 6 ½ roulette variety. Now that the 6 cent has been identified it would be a nice addition if we could come up with the still missing 9 cent denomination.



Roulette 6 ½



Roulette 9 ½

IN SEARCH OF THE MV

By Monte C. Dean R-384

For the better part of the last two decades I have collected sales tax tokens, stamps, and related memorabilia, and in the process of purchasing collections I have often encountered quantities of OPA tokens as well.

In fact, I have found it quite common for sales tax tokens issued by state authorities and OPA tokens to have been kept together, especially during the brief period when both were in use at the same time. I have purchased perhaps three or four dozen “original” collections of tokens over the years that were still in the original cigar boxes, coffee cans, and old jars that they had probably been stored in for 50 years, or more.

I can only remember a few of those original stashes of tokens that did not have at least a smattering of OPA tokens included, and in at least a few cases, contained more OPA tokens than sales tax tokens. In fact I can remember quite well purchasing a complete one pound coffee can of Alabama tokens, as the seller described them, only to find there were no more than 100 Alabama tokens, but many, many hundreds of OPA tokens.

This isn't really surprising, considering how few people know much if anything about sales tax tokens or OPA tokens. The generations that actually used these pieces have for the most part fallen to history, and the generations that followed often have a disbelief that such items were ever issued for such purposes, or at the very least, have a very difficult time envisioning a need for such small denominations, or the demands of those times for such measures of rationing.

So for many, many years I have simply tossed my OPA tokens, not even sorted into blue and red, into a box I kept under my desk. Yet another one of those boxes that I intended to sort “some day”. I had occasionally grabbed a handful and sorted a few to see if the “rare” MV would simply poke its head out of the sand and into my hand, but that never happened.

On my want list for sales tax tokens, I had also listed the MV, thinking it was probably one I didn't have. No matter how many OPA's I have owned it has been made plain to me from a number of other collectors that the MV was so terribly rare that it would take many tens of thousands to ever find just one. I also tracked the course of sales on eBay for the elusive MV during a 5 month period, in which I saw the following examples sell:

<u>Date Sold</u>	<u>Item</u>	<u>Selling Price</u>
18 Sep 05	- MV only	\$173.20
12 Oct 05	- MV only	\$167.73
12 Oct 05	- MV only	\$157.73
5 Nov 05	- MV only	\$173.25
11 Nov 05	- Original Open Box of 250 with 1 MV listed	\$191.38
17 Nov 05	- MV only	\$180.27
30 Nov 05	- MV only	\$158.01
5 Dec 05	- Original Open Box of 250 with 1 MV listed	\$177.50
9 Dec 05	- Original Open Box of 250 with 1 MV listed	\$169.11
23 Dec 05	- Lot of 38 with 1 MV listed	\$178.05
29 Dec 05	- Lot of 106 with 1 MV listed	\$169.16
13 Jan 06	- MV only	\$163.10

Two things surprised me about these eBay sales. First, I was quite shocked to learn that the prices were so consistently high. I had always thought that the MV was probably valued at around \$50 or so, as the few times I had seen one offered on fixed price lists that was around the price I remembered. So with prices 3 times what I had thought the MV might be worth, it did make me rethink getting out that big box of OPA's. The second thing that was difficult for me to understand was the number of them offered. Although I cannot remember who had given me the information, I do remember someone who claimed a great knowledge on the subject advising me that there were probably no more than 20 examples of the MV known. Obviously, if there were 12 examples sold on eBay in the brief 5 month period I had kept track that was a completely incorrect assumption.

I would also mention, however, that no further examples have sold in the last 3 months. This is quite common on eBay – a virtual “flood” of rarities once one sells for a high price. I am sure for those of you who have used eBay the same has occasionally happened to you. As you have looked through the lists of interest there might be an item that you really had no previous desire for, but the number of bids and the high price attracted your attention enough that you took a look at the item anyway. I believe this may have happened with these MV's.

I don't think anyone will refute that ANY token that sells in the \$150+ range is going to attract attention. And I believe that the consistently high prices during this period attracted a much greater number of folks who DID dig through their OPA's to see if they had one of those valuable MV's. During that period I believe many of the pieces that were sold were not from folks who would have normally done that digging, without seeing those high prices. In fact, when I checked many of the sellers other lots, tokens were not one of the items they normally had anything to do with, and many of them mentioned seeing the high prices previous pieces had sold for.

So to a certain extent it should be remembered that those high prices may have dug many of the MV's out of the wood works that would not have normally seen such attention and may have contributed to this brief spurt of many MV's in a short time.

Perhaps a month after I had these revelations a good friend of mine, Jim Calvert, who also collects sales tax tokens and had also purchased many original collections over the years decided he was ready to trade some of his “junk”. I was in the mood to do some sorting, as here in Minnesota, where I live, the month of January is one that easily affords a few hours by a strong light with a box of “stuff” to dig through.

I mentioned to Jim that I was also interested in any OPA's he might have, and he had a very large number as well, gathered over the years from many sources, and he did indeed send me those as part of our trade. I would also say at this point that Jim and I have traded so many times over the years that we really don't do what would typically be considered “real” trades. Generally, when I know I have something he wants – I send it to him – and vice versa. We have had so many fun exchanges that it is really pointless for us to worry about who is getting the better “deal”. We enjoy the friendship more than the trades and I don't think either of us has ever worried over much about who was getting the more valuable trade. In fact, at least on a few occasions, I've received packages from Jim with no notice at all, only to discover some great rarity enclosed that he sent me because he knew I needed it.

So finally, after getting Jim's latest package of “stuff”, I decided it was high time for me to take a day and sort out those OPA's. Once I'd dumped Jim's bag into my box, there was one heck of a lot of tokens to sort. I still wasn't hoping to find an MV from everything I knew up until that time, but I thought I might be able to put a full set together without that rarity, and someday yet I might find one at a price that I considered reasonable. To cut to the chase, I found two MV.

Since I also continue to work toward a new catalogue on sales tax tokens, I have gotten into the habit of documenting the results of such searches. It is much easier to give rarity ratings when you have done the work yourself, and have the real numbers in front of you to back up your estimates. So I did that as well for these OPA's. You folks might find the results of interest, as follows:

<u>RED</u>		POSSIBLE	<u>BLUE</u>		POSSIBLE
INITIALS	#FOUND	# PER 1000	INITIALS	#FOUND	# PER 1000
HT	322	52	TC	114	96
VC	320	52	TX	108	91
UX	310	50	YY	105	88
TY	300	49	HV	99	83
XU	297	48	HH	88	74
VU	295	48	TT	74	62
YU	287	47	HU	73	61
VH	275	45	HY	71	60
YH	271	44	XX	51	43
YT	270	44	CC	49	41
VT	257	42	UU	47	40
UY	212	34	WU	47	40
UC	207	34	VV	42	35
VX	205	33	XH	42	35
XV	204	33	CX	39	33
TH	203	33	CH	37	31
YX	199	32	WT	22	19
HC	197	32	TV	21	18
XH	194	31	TU	20	17
XT	189	31	WW	14	12
XY	152	25	WC	9	8
YV	149	24	CV	8	7
UH	148	24	CT	7	6
VY	140	23	WH	2	2
XC	139	23		1,189 BLUE	
YC	135	22			
UT	131	21	TOTAL TOKENS =	7,360	
UV	120	19	16.15% BLUE		
MM	41	7	83.85% RED		
MV	2	1 IN 3086			
	6,171 RED				

It should be remembered that although this is a fair number of tokens to make some assumptions with, as far as overall rarity is concerned, this cannot be considered anything more than my own collections honest appraisal. Particularly in the case of the Blue OPA's, where only 1189 were compared, the rarity really cannot be assumed to be much proof toward a full accounting.

From all of the information I have read over the years, the Blue WC has always been listed as the most difficult to obtain. The fact that I was able to find 9 of them in these holdings, with only 2 of the supposedly more common WH, tends to give credence to the fact that this is simply too small a group to give a good estimate of rarity.

In most cases the Red OPA did well in justifying what had previously been reported as to rarity, but again, there were some exceptions that stood out. The UY has always been reported as uncommon, but the 212 examples reported above puts some doubt to that estimate. Likewise, the UT has always been reported as a very common token, but in this case at least it was the fourth scarcest discovered in this hoard.

Since there are such discrepancies please use caution when examining these numbers offered. Although I do believe this can be considered a good general example of what was found, it may not represent what can be found in other typical groups.

Perhaps this will inspire a few of you to look through all of your tokens and add your own findings to this report. I am sure if we had a dozen folks make reports as to the full numbers found in their own holdings that the combination of those numbers would certainly help to cancel any discrepancies within a single hoard and present a more accurate representation of scarcity.

Still, given that these tokens came from at least 40 or more sources, and very few if any of those had ever been gleaned for better pieces, the numbers above should provide a decent representation of what might be expected in an unpicked group. Hopefully, this will be good information for you folks who find ration tokens to be of importance and enjoy the wide range of collecting within that genre.



SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu



This quarter saw perhaps the least interesting offerings of tax tokens and related items in several years. *Editorial Note: I think I might disagree just to a point, there were many common lots of common tokens but there was quite a treasure to be found in a few select lots, I have included relatively detailed photos. The lots included but were not limited to a couple of wonderfully preserved Ohio stamp dispensers along with several Anti-Tax Texas Tokens.* There were, of course, continued offerings of small groups and singles of many common tax tokens, most of the large groupings sold well, while many of the individual offerings went unsold. More head tax tokens from New Guinea and hut tax tokens from Southern Rhodesia added to the international flavor of the listings.

I wonder if all those people who purchase these large lots of common tags (by the pound or by the hundreds) are actually finding anything? It would be interesting to have some of our members who buy such lots tell us what they are actually looking for and what they are finding.

A roll described as 50 1 mill Kansas sales tax tokens original BU roll Rare attracted 8 bids and closed at \$23.29 on March 5th.

Ten rolls of the Effingham, Illinois provisionals were offered January 27th. At a buy it now price of \$200, but there were no takers. One roll was offered with a minimum bid of \$20 on January 23rd with no bids.

Six different IL provisionals attracted 8 bids and sold for \$24.50 on March 3rd.

A group of 57 different tax tokens from 12 states attracted 19 bids; this lot closed February 8th at \$23.51. Hopefully these are new collectors getting started in our area of tokens.

A lot of 3 El Paso, Illinois provisionals sold for \$31.55 on January 15 with 11 bids recorded.

A lot described as "Gem Uncirculated Roll/Missouri Sales Tax tokens/Nice" found a home at \$20.00 to the highest of 7 bids on February 12th. Then another roll with identical description sold for \$12.50 on February 3rd. A third roll with identical description attracted 2 bids and sold for \$20.50 on March 2nd. Finally a fourth roll sold on March 9th for \$13.50. I wonder if any of these "gems" will be encased in plastic and called MS70 by one of the grading services to bump up the asking price? This seems to be working for some dates of Lincoln pennies still available in change.

Six different IL Provisionals sold for \$14.64 on February 5th with just 2 bids.

A bulk lot of Missouri Zinc Tax Receipt Mill tokens, 2 pounds and 9 ounces attracted 5 bids and sold for \$10.50 on January 14.

A lot described as "Three Anti-sales tax token/political token from Texas" further described with the names, Jim Barlow, Franklin Spears, Charlotte Keatts brought \$56.55 on January 20th.

VOTE / FOR / JIM / BARLOW / STATE REP. / 6 // KEEP TOKENS OUT OF TEXAS / FIGHT / GENERAL / SALES / TAX Alum-round-22mm (slight ding to left of 6)

VOTE / FOR / FRANKLIN / SPEARS / STATE REP. / 2 // KEEP TOKENS OUT OF TEXAS / FIGHT/ GENERAL / SALES / TAX Alum-round-22mm

NO TAX TOKENS / KEATTS / PLACE #4 / IN TEXAS // NO SALES TAX / CHARLOTTE / KEATTS / LEGISLATURE #4 Aluminum – round – 26mm (dug and chewed up, see photos)





A lot described as “Ohio antique sales tax token books in holder” sold on February 4th for \$46.00 to the highest of 9 bids.

A “Collection of State sales tax “mil” tokens circa 1950” brought \$10.50 on January 31st. I would estimate about 100 tokens, metal and plastic from the photo provided.

A lot of 38 state tax tokens, 20 different in 2x2 holders attracted 7 bidders with a price of \$10.49 on January 22. Well described and holdered tokens seem to be more attractive to some bidders than a loose mixture.

Three different New Mexico tax tokens, including a translucent white token had one bidder at \$9.99 on February 28th.

A token: 1% Simplicity sales tax, Traveling Salesman Assoc. had 4 bids and sold for \$9.65 on March 1st.

An elongated 1965 Arizona state tax commission token, described as “rare” sold on March 13th for 3.95 to the highest of 5 bids.

A lot of 50 Missouri sales tax tokens sold for \$2.99 on March 6th to a lone bidder.

Ten state sales tax tokens, carded sold for \$2.00 with \$2.25 for postage to the single bid on February 28th.

A rather unique use of tax tokens was described in a “Lot of 3 Vintage Antique Spinning Rods with tax tokens”. Even the buzz words “Vintage” and “Antique” could not attract a bidder at the required \$19.99.



An interesting item, described as Ohio Sales Tax Revenue Stamps and Locking Dispenser attracted 16 bids and sold on February 13 for \$105.50. There appeared to be several hundred unused stamps up to the 60 cent denomination in the dispenser.

A lot of 97 Utah State tax tokens brought \$9.99 on March 2nd to a single bidder.

A lot of 119 plastic Missouri sales tax tokens, 1 and 5 brought \$1.99 plus a \$5.00 shipping charge to the single bidder and ended March 6th. This shipping charge would seem a bit extreme for this small number of low weight plastic tokens.



Cincinnati OH Wagon Wheel Café Sales Tax Token sold for 32.77 on February 24, 2007 with a total of 12 bids.

Approximately 60 additional lots of common single and small groups of tax tokens were offered the first two weeks of March; the few which sold brought less than \$1.75 and are not reported on.

El Paso, IL brought 9.77 with 5 bids ending January 27th. Another brought \$7.16 on February 11th. A third example of this token sold for \$6.80 on March 14th.

Rock Island IL, L88 sold for \$4.25 on March 3rd. with 3 bids.



11-New Boston, Illinois "1/4c" Sales Tax Tokens sold for \$23.17 on February 18, 2007 with 9 bids



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

***United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only.

- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact the Editor.

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwec" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012
owlprowler@aol.com

Out-of-Print Booklets For Sale: *Sales Tax Tokens* by Emil Di Bella (not dated), formerly owned by George W. Magee, Jr. and Jerry F. Schimmel, few pencil markings and rubber stamps, \$10.00. *Check-List of Sales Tax Tokens* by Emil Di Bella (not dated), formerly owned by Herbert Rowold, pencil and colored pencil markings and notes, spine partially separated, \$10.00. *U.S. State Issue Sales Tax Tokens* by Jerry F. Schimmel (1973), formerly owned by the American Numismatic Association library, sticker on front cover, pages clean, \$5.00. *U.S. State-Issued Sales Tax Tokens 2nd* edition by Jerry F. Schimmel (1980), formerly owned by Douglas G. Borden, ink mark and rubber stamps on front cover, staples removed, punched for 3-ring binder, pages clean, \$5.00. *Sales Tax Token Prices* by Jerry F. Schimmel (1989), clean, \$2.00. Only one copy of each available. All prices are postpaid. Cash, PayPal, or personal check accepted. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrflorer@comcast.net

Wanted: Casino chips from anywhere. Buying 1 to 1000. Check your top drawer and jewelry box. Call Pete at 631-584-3790 or qualpete@aol.com

Trying to locate supplement sheets # 52, 62 and 64. Anyone who has any of these and can get me a copy I would appreciate it and will pay all expenses. Jim Calvert
jnicalvert@gmail.com

Tokens for Sale: Columbus, MISS AFB NCO Open Mess Brass Military Token (Cunningham MS10F) \$5.00, Grasty's Drug Store (Henderson, KY) Good For 2 1/2c In Trade Token \$ 7.00. Please include a SASE. Insurance is optional at an additional \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

National Junior Republic, Annapolis Junction, MD set. Denominations include 1c, 5c, 10c, 25c, 50c, & \$1, all are dated 1899. Listed in Zara's Prison Token Book as NJR-1-2-3-4-5-6 with a \$30-\$60 1992 catalog value. \$50.00 postpaid (usually \$60.00). Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

Wanted: Arizona sales tax tokens, newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com

Wanted: Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

Tax Tokens with Error's Wanted also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. Ph 330-762-7684 or e-mail steger6@sbcglobal.net

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

For Sale or Trade: Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail billywethridge@comcast.net for information or offers.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com



FINANCIAL REPORT

December 1, 2006 – February 28, 2007

Checking Account

Balance 12/01/06
(Ending Balance #135) \$ 731.64

Balance Transfer 01/12/07 \$ 742.88
Income (1/1–1/31)
Dues and Donations \$ 435.00

Balance 01/31/07 \$1177.88

Expenses (2/1-2/28)
Newsletter #135 \$245.70
Newsletter #136 Advance \$ 59.07
Checks for new acct. \$ 15.60

Income (2/1-2/28)
Dues & donations \$ 30.00
Interest paid \$ 0.16

Balance 2/28/2007 \$887.67

Savings Account

Balance 01/12/07 \$ 4057.76
Lifetime membership \$ 160.00
Balance 02/28/07 **\$ 4217.76**



The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. The time has come again to renew annual memberships. ***If your mailing label has a "06" on the right upper corner it is time to renew. They are highlighted in orange, so please check your label.***

DONATIONS: Thanks to Donald Thannen R-451, Albert Albright R-188, Pascal Brock R-466, Richard Lane R-103, Brian Smith R-376, Jeff McFarland R-126, Bob Straker R-563, and Lawrence Lebel R-598 for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

December 1, 2006 — February 28, 2007

NEW MEMBERS: Stanley Englander,
Ronald E. Coupland Sr. and James Van
Gundy

DECEASED:

DROPS:

REINSTATEMENTS:

MEMBERSHIP (February 28) 122

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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Lawrence Hopper, L-150

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*, P. O. Box 14514
Lenexa, KS 66285-0514

ATTS NEWSLETTER



Apr - June 2007

Volume 37, Issue 2

#137



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ATTS Library Listing update
Membership roster

EDITORIAL COMMENTS

For several days I struggled to find a subject for my latest editorial, as it seems that I have not had a good source in some time. Our organizational business is always important but I also want to challenge thought processes and incite activity with my editorials rather than just recycle club news and information. We as a society tend to be apathetic unless we are directly challenged or threatened. Since coins and collecting seldom threaten us I will try a challenge instead. As I assembled the newsletter it became apparent to me what the challenge needs to be.

Last month I talked about making our membership the focus of our energies for the next several years now that our financial future seems more stable. After reading the list of dropped members that was submitted by our secretary/treasurer Jim Calvert I was quite depressed. Many of these members I know and have worked with for many years. I took the time to reflect on where we have been and where we are going as a society, as a nation and as collectors and this is what I learned.

First, I found when studying other organizations there have also been dramatic drops in membership over the last several years. Second, by my attendance of shows and through many e-mails and letters received over the last several years I have found that the number of dealers selling exnumia, or even offering it for sale at shows, has declined drastically. Third, as a whole, collecting has been declining since new generations enter societies marketplace with disposable income and don't have any interest in collecting. Older generations are declining through age, health or even death. Finally, decline in use of cash for daily transactions by society as a whole. This has been fueled by advertising by credit card companies that make the use of cash appear to be inefficient. There are many more that I have not even addressed.

Now comes the challenge, we have to become creative. I am planning on a letter writing campaign, not only to those members who have not renewed but also to any organization that I am a current member of to try and find a way to attract membership. To this end I am going to propose cross-promotion of clubs, hopefully you will see "advertising" for other clubs and organizations appear in a new section of our newsletter as part of this campaign.

I was a part-time dealer several years ago and traveled to 12-16 shows per year. I was a small dealer and took about 400 lbs of materials for sale at any given time. The problem that I had is the same problem that current dealers have. The average cost of an out-of-town show is \$600 to \$1000 for bourse fees, gas, lodging and food. A certain level of sales is required to simply break even, not to mention pay for your time. When you sell \$3 tokens it takes an ocean of sales to pay the expenses, so the dealers simply opt to take their more valuable inventory so their profits are higher per sale. Usually about 50% of my sales by quantity were tokens, but only about 10% by value. In order to make a living as just an exnumia dealer I would have had to increase my material bulk to over 4000 lbs!! Of course this is a very simplistic calculation, what I am saying is that I don't expect there to be very many exnumia only dealers. We can however, request that dealers take *SOME* exnumia with them to sell at the shows; I don't know of *ANY* dealer that doesn't have some exnumia. The lesson to learn here is to ***always ask*** for exnumia; eventually they may bring it if they know there is enough interest to justify the effort.

I am also requesting help in determining dealers who regularly deal with exnumia and their show schedules. Submit any information you might have about your favorite dealers that sell exnumia (specialty or not). I hope to be able to publish a listing of these dealers and maybe even some upcoming show dates to help them make sales and help us find good materials to add to our collections. Remember that many of our own members offer tokens for sale and trade. Please take advantage of our advertising section to let members know what you have for sale or trade.

Finally, find someone to mentor into collecting, pick someone from a local club or a relative or even your own children. Donate time, extra tokens and your expertise to help nurture a new generation of collectors. Try to remember what it was that made you interested in collecting and try to pass that along to others in hopes that future generations will continue to be interested in their history. The truth is that in my lifetime I will probably see the end of "cash" money. The choice is to have coins, tokens and medals become collectable or to become extinct "museum curiosities".

I would like to thank **John Phipps R-557** for submitting "information of interest" for our members. John sent me e-mail about an HGTV show called ***If Walls Could Talk...***. This show is a historical show about "fixing-up" older homes. However this episode had a sales tax token twist. Below is the e-mail I got from John and the information I dug up on the show from HGTV.com in case you want to watch the episode later this month.

My wife was watching one of those "instant fix-up a house" shows on the HGTV network. The program was "If Walls Could Talk..." The homeowners had just bought a Victorian home in Moscow, Idaho. As they were preparing for updating the house the daughter found a Washington State Sales Tax Token in a crack. They did a pretty good job of explaining what it was. John Phipps

Antique Finds Abound episode: WCT-1710

First, Nancy Sweet and her daughter Susan moved into a mountain-high Colorado dream home when Nancy remarried. They knew it was gorgeous on the inside and out, but when they began to find treasures left behind, they figured out that this place was hiding a mystery. Next, when Lou and Rick Gibson moved into their country cottage in Baltimore, Md., they loved every inch of it that was until they went into the basement and discovered human bones! And that was just the tip of the iceberg. Then, Nancy Yorinks and Patrick Carter bought their 1892 Victorian in Moscow, Idaho, to suit their growing family, but they had no idea their house was busting at the seams with history. While renovating their kitchen, letters, medical journals, spoons and shoes came pouring out of the walls. Finally, we return to the Sweet house to find out what the rare furnishings, antique rugs and classic car are worth. Appraiser Eron Johnson is on the case.

AIR TIME: July 30, 2007 7:00 PM ET/PT

John also mentioned that ***Coin World*** published an article mentioning sales tax tokens. In Gerald Tebben's Coin Lore Column in the March 19, issue he mentioned collecting sales tax tokens and the ATTS. He states that paying his income taxes and \$3 per gallon for gas has made him feel poorer. So he is turning to "a few areas of cheap and challenging collecting for the tax-poor." He mentions elongated coins, OPA points and sales tax tokens.

If you recall from the last newsletter **Joe Adams R-567** was making a presentation on sales tax tokens to his local coin club, The San Bernadino County Coin Club. His interest in tokens came initially from his father who was a motorman on the Lost Angeles Railway. He primarily collects transportation tokens but has a keen interest in sales tax tokens as well. Joe said that the presentation went very well and there were tokens handed out to the attendees for the presentation. He hopes that this will help create some interest for the ATTS. I want to personally thank Joe for his efforts to help promote the ATTS and all aspects of the hobby.

I received correspondence from **Marsha Bonham R-597** the Cochise County Treasurer in Bisbee, Arizona. She is preparing for the Arizona County Treasurer's Conference and wanted to provide each attendee a sales tax token. While I am not sure what her involvement with the program is, I salute her efforts and enthusiasm for sales tax tokens. I am in the process of shipping tokens to her so she may hand them out. Hopefully she gets them before she gets the newsletter. I think these types of initiatives are a great way to keep history alive. Thanks Marsha!

On a personal note, I had knee surgery last week and will have another knee surgery in three weeks. So I am under the weather a bit and on the mend for the next 3-4 months. After 6 months of rehab I will be better than ever. I am told that I will not have to have surgery again for at least 30-40 years if ever. This great news since I have been battling knee problems since I was old enough to walk. I finally outlasted science and have been able to keep all of my original equipment. Replacement joints were always the solution but I was far too young. Now science has a procedure to correct my birth defects with almost total certainty. The pain and recovery time is a lot longer than with replacement joints but I have all natural parts (except for a few screws). All of this was done 12 years before they would have ever considered replacement joints. So after 15 years of chronic pain and medication I am hopeful that I can regain control of my life.

At this time I have suspended plans for a 2007 National ATTS meeting and hope to set a date for a spring 2008 meeting in Kansas City. I will include more details in Newsletter #138. As it was I had heard from nobody about times or dates. I welcome all ideas dates and suggested activities. We can coincide with a local show as well if this makes it more desirable. Send all correspondence to the editor

As an attachment to this newsletter please find a membership roster (contact may be obtained through the editor or secretary/treasurer) and an updated listing of our Library materials and rules. I have listed copies of **Coin World** articles as well as the Stolaroff Thesis being available for both loan and purchase. If requested prices will be supplied.

In addition to the periodicals added to the library we also had a book donation. Whitman publishing in conjunction with John Albanese offered a book to each ANA member club library. The book that was offered at no charge (to include free shipping) was **Obsolete Paper Money Issued by Banks in the United States 1782-1866** by Q. David Bowers. This is a large format 608-page hardbound book with dust jacket. I want to thank Whitman Publishing President Mary Counts, John Albanese and the American Numismatic Association for this great addition to our library. Remember that if you have unwanted numismatic publications you can donate them to our library for the use of other club members.

Please send stories, articles, personal information and news about yourself or other members that you would like shared with the membership and questions you might have. Remember it does not have to be a work of art, simply your ideas that might help to entertain or aide other collectors. As always happy collecting.

Sincerely,

Robert W. Frye, editor (L-521)



A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

Here's hoping this letter finds everyone in good health and good spirits. I attended the Texas Numismatic Association's convention in May. It was well attended, but there wasn't a single dealer with exnumia. Does anyone know of a good show for exnumia? If so, please email me.

The Texas Numismatic Association does a good job with it's YN auction. The dealers are very generous and all the kids have a chance to come away with some nice material. I hope that's the case at other shows. The kids are the future of the hobby. Let's face it, most of us probably started out as kids. Our collections were probably mostly junk (my wife thinks mine still is); but once a kid gets started collecting, he or she is often a life-long collector.

My eight-year-old daughter considers herself a coin collector. That's nice, but I'm trying to turn her into a numismatist. What's the difference? A coin collector merely acquires. A numismatist researches, learns, discovers, and publishes his or her findings. A coin collector spends a few minutes with his or her recent purchase and then puts it in a cabinet. A numismatist learns the history behind the acquisition and truly appreciates it. I was once a "coin collector"; but I enjoy numismatics so much more as a numismatist. Coin collector or numismatist, which are you?

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:
<http://groups.yahoo.com/group/salestaxtokens/>

All my best, John

A BOX OF OHIO KNOWLEDGE

By Monte C. Dean R-384



I was recently fortunate enough to win a box of Ohio Sales Tax Stamps on eBay, and was very pleased to discover that the box contained coupons that did a great deal to help answer several questions I have had about Ohio revenues for many years.



First, the box was the original box that was sent from the distributor to the merchant. This was especially helpful because the box was exactly as it was received at the retail level, and offered knowledge about that process that I had not been able to establish before. The only piece of information that it is lacking, which would have been of additional help, was the date shipped, as the original shipping label was defaced to the point that the date could not be identified.

Note that catalogue numbers which follow are first from *United States Sales Tax Tokens and Stamps: A History and Catalog*, Merlin K. Malehorn and Tim Davenport, 1993; second from the many various editions of Hubbard; third from the yet unpublished *Sales Tax Tokens and Related Memorabilia, Volume II, Ohio State and Private Issues*, by this author.

Contained within this box were the following:

- 1 Cent - Stapled Pad of 100, no back separator, Reserve Litho, S-259/R-131/RE-1c-11B, 1960-61
- 1 Cent - Stapled Pad of 100, with separator, Reserve Litho., S-259/R-131/RE-1c-11A, 1960-61
- 1 Cent - Stapled Pad of 4, miscut, no separator, Reserve Litho., S-259/R-131/RE-1c-11D, 1960-61
- 2 Cent - Stapled Pad of 100 w/ 50 of the consumer receipts removed, no back separator, Reserve Litho., S-260A/R-132/RE-2c-13B, 1960-61
- 3 Cent - Stapled Pad of 100, with separator, Reserve Litho., S-261/R-133/RE-3c-14A, 1960-61
- 3 Cent - Stapled Pad of 100, no separator, Reserve Litho., S-261A/R-133/RE-3c-14B, 1960-61
- 3 Cent - Partial stapled pad, no separator, Reserve Litho., S-261/R-133/RE-3c-14C, 1960-61
- 6 Cent - Banded Pack of 100, no separators, Reserve Litho., Serial #'s D AJGA4900 - 4999, S-250/R-123/RE-6c-10B, 1959-60.
- 6 Cent - Partial Banded Pack, no separators, Reserve Litho., Serial #'s AJGA4839 - 4899, S-250/R-123/RE-6c-10B, 1959-60.

Note that the above 2 full and partial packs have the watermarks upside down AND backwards (Reverse Inverted).

- 6 Cent - Banded Pack of 100, no separators, Reserve Litho., Serial #'s D KAJH6200 - 6299, S-250/R-123/RE-6c-10A, 1959-60.
- 9 Cent - Banded Pack of 100, no separators, Merrick Litho., Serial #'s A HAI16700 - 6799, Not Listed/Not Listed/ME-9c-6, 1959-60. Most similar to the S-239/MO26 with the following differences:
Primary difference is 15 Roulette, rather than 12 or 12.5, additional differences are orange/red rather than vermilion print color always found VERY heavy resulting in almost no frame lines evident around the 9, medium blue rather than dark blue inset color, strong Medium Ohio always found diagonal, strong reverse roulette.
- 9 Cent - Banded Pack of 100, no separators, Reserve Litho, Serial #'s E EHBG7600 - 7699, S-251/R-124/RE-11A, 1948?
- 9 Cent - Partial Banded Pack, no separators, Reserve Litho, Serial #'s E NNQT0533 - 0599, S-251/R-124/RE-11A, 1948?
- 9 Cent - Partial Stapled Pack, with separator, Reserve Litho., Serial #'s E NNQT0478 - 0499, S-251/R-124/RE-11A, 1948?
- 12 Cent - Banded Pack of 100, no separators, Reserve Litho, Serial #'s F DACK4600 - 4699, S-252/R-125/RE-12c-10A, 1959-60.
- 12 Cent - Partial Stapled Pack, with separator, Reserve Litho, Serial #'s F DACH4584 - 4599, S-252/R-125/RE-12c-10A, 1959-60.
- 15 Cent - Banded Pack of 100, no separators, Reserve Litho, Serial #'s G NRLR4800 - 4899, S-253/R-126/RE-15c-11B, 1959-60.
- 15 Cent - Partial Stapled Pack, with separator, Reserve Litho, Serial #'s G NQQL2388 - 2399, S-253/R-126/RE-15c-11B, 1959-60.
- 30 Cent - Banded Pack of 100, with separator, Reserve Litho, Serial #'s H BHHG5900 - 5999, All with right vertical large map. S-254/R-127/RE-30c-9A, 1959-60.
- 30 Cent - Partial Stapled Pack, with separator, Reserve Litho, Serial #'s H BHEB3470 - 3499, All with right vertical large map. S-254/R-127/RE-30c-9A, 1959-60.
- 60 Cent - Partial Banded Pack, with separator, Reserve Litho, Serial #'s J LRTT8503 - 8599, Unlisted/Unlisted/RE-60c-7B, 1959-60. Most similar to the S-255, with two major distinctions. The first is that the reverse roulette is very strong and is a firm 13, not 15. The second is that the paper color is much brighter and lighter in color, as opposed to the S-255 which is found with a MUCH duller green paper and much heavier map watermarks.
- \$1.50 - Banded Pack of 50, with separator, Merrick Litho., Serial #'s A ECI35900 - 35949, S-244/M-31/ME-\$1.50-4A, 1959.
- \$1.50 - Banded Pack of 50, with separator, Merrick Litho, Serial #'s A ECI56700 - 56749, S-244/M-31/ME-\$1.50-4A, 1959.
- \$1.50 - Partial Stapled Pack, with separator, Merrick Litho, Serial #'s A ECI40014 - 40049, S-244/M-31/ME-\$1.50-4A, 1959.
- \$1.50 - Partial Stapled Pack, with separator, Merrick Litho, Serial #'s A DEH43088 - 43099, S-244/M-31/ME-\$1.50-4A, 1959.

It is especially important to note that every pack of the stapled receipts, with the exceptions of the 1, 2, and 3 cent issues, were obviously the complete stapled units and had no receipts removed once those staples had been placed.

Questions This Box Helped to Answer

There have been numerous times in the past years that I have found late date Reserve Litho. Issues with exactly 13 roulettes per 2 CM. Although the M&D does make note that these may exist, since the KEY indicator in distinguishing one type from another is usually the roulette type and number, it was always a confusing issue for me. Additionally, I noticed that these later issues with 13, rather than 15 roulettes also seemed to vary both in inset, print, and paper color, as well as the types of map watermarking. Because I had only been able to find a few complete examples over the years, I was never certain if these were just random samples, or if they were indeed a separate issue. With the confirmation of these full pads and consecutive partial pads, it is certain that there was a 'last minute' change to these issues that did indeed produce a separate variety.

It is also evident from this selection that the higher value pads were NOT shipped in 100 pad lots, but in 50 pad lots. I had obtained many pads over the years that I believed to be partial pads, only numbering 40-47 in number, and had always considered it odd that I could not locate the higher value pads with perhaps 85 or 90, with only some of the pad having been used. There was also more than one occasion when I have purchased 'full' pads of 100 of the higher denominations, only to discover that they were NOT in consecutive number issue, but always stopped below the 50 mark, and had additional receipts added to the batch to make that magic '100'. Although it is certainly possible that 100 count pads exist, taken from two consecutive 50 count pads, I am now fairly certain that this was not standard practice for these higher denomination issues. Additionally, since all four of the \$1.50 pads had separators after the last appropriate number in the run, it also indicates that separators were placed at the 50-count position, rather than the 100-count position.

The 'small' Reserve Litho. Issues (S-259, 260 & 261) have always appeared to have a much greater range in paper colors than the two varieties listed in the M&D. I believed that perhaps this was simply because of the differing environmental factors that might have contributed to those distinctions. This box, which has remained unopened and together for the better part of 45 years, does help to ascertain that this is NOT the case. There appears to be four very definite paper colors used for these last issues.

1. Nearly white with only the smallest amount of very light green cream.
2. Distinctly green but of a completely different 'grass green' paper color, and still considerably lighter in color than the next two.
3. Blue-green, or turquoise, which very closely matches the paper color of the higher denominations.
4. Deep green, without a hint of blue, considerably darker than the above example.

Upon checking against several hundred other examples that did not come from this box, it was evident that once you have these four distinct colors classified - EVERY receipt falls into one of those four colors. Before I thought it must be such a wide range of colors that it was impossible to determine any exact definition with any certainty. By having the four colors laid out in front of you, it's easy to actually see that all of the receipts, from any source, fall into one of the four categories very specifically.

Next was the issue of the \$1.50 receipts having come from Merrick, and one full-banded pad of older 9 cent issues also from Merrick, while all the others came from Reserve. According to our past knowledge, Reserve issued the S-256 in 1959 to 1960 - the same time that the majority of these issues were printed - so why were they not included, rather than the Merrick issue, S-244? I believe this is proof positive, as I've often had indications in the past, that at least at the distribution level no one cared WHAT printer the receipts came from. As collectors, we might find significant differences between one printer and another, but at the time of issue and use, no one cared. When the distributor was sending out a customers (merchant's) order, they did not take the time to inventory from one source or another. They had X number of receipts in each denomination, and really did not care which 'pile' they came from. The inventory was not separated as to the source, but as to the denomination.

As to which issues we find stapled, and which issues we find without staples, I believe this also helps us narrow down why we find individual coupons both ways - with and without the staple holes. It is evident with this batch that partial pads were stapled, while full pads of 100, or in the case of higher denominations 50, were banded with rubber bands. Since the staples used were all of one type, and positioned in almost exactly the same place on each partial pad, the question, which remains, is "When did these pads get stapled?" Since this box was full, with only a few issues having actually been used, and we know that it came directly from the distributor to the merchant, it is unlikely that the merchant would have done the stapling. More likely, the order the merchant placed, if not for complete 'pads' was stapled together by the distributor to help indicate it was less than a full pad and needed to be counted individually. Additionally, because we know that full boxes of individual stamp pads directly from the printers were not stapled, and it is very unlikely that individual merchants would all have decided to do so and done so in the same way, it is a pretty clear indication that the stapling was done at the point of distribution, not at the printers, certainly, and not by the merchant. It was also noted that those issues, which were stapled, had NONE of the tell-tale signs of ever having had a rubber band on them.

Finally, in regard to the separators, which is nothing more than a single piece of white paper that was cut when the pads were assembled by the printer to help separate the pads into their respective 100 or 50 count groupings, it is certain that at least for the Reserve Issues, this was done at the printer, not by the distributor.

[illegible]

9

TAX TOKEN CLIPPINGS FROM THE PAST

By Rich Hartzog R-163

CLOSE OUT OF SALES TAX TOKENS

Illinois Provisional all are ¼ Cents

All are Unc. and bronze, unless otherwise stated. Arcola 21, Carbondale Al 23, Charleston 8, scarce some red, Cambridge 5 rare, Chandlerville 21, Effingham 6, very scarce. Jackson County Al 11, Ex. fine Jacksonville Brass 15, Keithsburg 2, 1 brilliant, 1 part red, Litchfield 19, Moline Al and Bronze 6. Boston 4 rare. Paris Brass 4, 1 brilliant 8 part red. Rock Island, Al. very thin 3 v. rare. Rock Island Al. and Bronze 6. Rock Island Bronze 1 fine. St. Anna 8, 4 brilliant, 4 part red. Union County Al. 10 ex. fine. Louisville Ky. Artic Ice Brass 1. Illinois Al 1½ cent with error 4 rare. Ill. Round and Square 84. Colorado 1935 Al square 37. Same round 59 scarce. Fibre and Plastic 52 scarce. 2 sets 8 Louisiana Tax. Al. 1 Missouri Zinc 1-5 Mills 4 scarce card board 2. Same plastic red and green 16. Mississippi Al. and Brass 2. Same 1 mill 2. New Mexico Al and Copper 2. Okla Tax Check Al. and Brass 6. Same Old Age Assistance 1. San Francisco Milk Tokens Cardboard 11 very scarce. Boise, Idaho 1943 Victory Cent, paste board 54. Tenino Washington Thurston County Ind printed on wood, one side blank 8 scarce. Same with Donkey 4 v. rare. Same Pennys Garage one side blank 91. Same Mecca Cafe pasteboard 20 scarce. Spokane Trade Bureau pasteboard 3% 35. State Tokens Al. 31 series B and C. Pasteboard 65. Fibre 3% 19 v. scarce. Mixed lot 32. This lot will not be broken, included in this lot is a copy of March 1944 Scrapbook which lists all Tokens issued up to that time by the author on tokens, Emil DiBella. Complete lot \$30.00. Sold for cash only. No approval, no refund. Postage and insurance extra or they go by express, charges collect.

Page 556 of *Numismatic Scrapbook*, May 15, 1946

Fractional Cent Money

SALES TAX TOKENS, from 12 states, described in list No. 81.
50 Rare Illinois Provisional Issues of 1933, list No. 82.

Send 3c stamp for both lists.
5 current sales tax tokens for 25c coin or stamps.

Geo. Magee, Jr.

A.N.A. 5373
6388 Overbrook Avenue
Philadelphia 31, Pa.

Page 1051 of *Numismatic Scrapbook*, September 15, 1946

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu



This quarter saw some interesting items come up for sale on eBay. This was especially true for the last two weeks in April when it would have been nice to have some extra cash if you collect Illinois provisionals. Included in the offerings were:

- Tiskilwa, IL** cardboard provisional sold on April 17th, for \$209.05 with 17 bids.
- Princeton, IL** cardboard provisional brought \$153.65 on April 17th with 10 bids.
- Pleasant Plains, IL** cardboard provisional also had 10 bids and sold for \$138.65 on the same day as the two above.
- Mendota, IL** cardboard provisional brought \$131.38 with 15 bids on April 17th.
- La Moille, IL** cardboard provisional brought \$52.15 on April 17th with 9 bids.



A lot described as "**scarce unlisted Kentucky Sales Tax Token**" sold on May 13th for \$46.45 to the highest of 10 bids.

Wyoming, IL token sold for \$28.55 on April 29th.

A large lot of 237 state of Washington 1935 tax tokens mint, sold for \$44.00 on May 15th, with 12 bids.

Arcola, IL cardboard provisional sold for \$42.15 on April 17th. With 10 bids.



An interesting piece "**scarce tax token, NE R5B**", We don't use funny money in Nebraska attracted 9 bids and sold for \$41.40 on May 23rd.

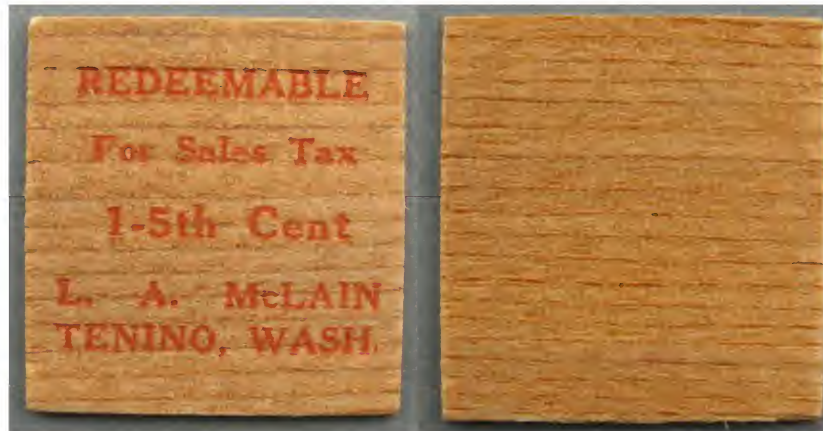
Pickneyville, IL cardboard provisional sold to the highest of 9 bids for \$32.00 on April 17th.

Jackson County, IL cardboard provisional brought \$31.00 with 6 bids April 17th

(2) **Rushville IL** tokens attracted 13 bids and sold on April 9th for \$29.88.

(3) **Oklahoma 1-mill tokens** attracted 8 bidders and sold April 2nd for \$29.88.

(3) **Missouri tax tokens**, (2) 1-mill & (1) 5-mill sold for an incredible \$23.78 on April 2nd.



Wooden Tenino, WA, L.A. McClain sold on July 1st for \$20.70, with 6 bids.

Pike County, IL provisional attracted 5 bids and sold on June 17th for \$20.51

A collection of 46 different tax tokens from 12 states brought \$21.50 on April 14th, this lot attracted a very healthy 17 bids.

A 1921 Sales Tax Penny – Simplicity Tax, NCTSA Token brought \$20.70 on May 19th with 6 bids.

A lot of 200+ sales tax tokens from CO, OK, MO and many more (states?) sold for \$20.50 with 6 bids on May 25th.



Vintage Estate sale Sales Tax Coupon S.H. Kress & CO brought \$10.50 with three bids on July 2, 2007 (*You might recognize this lot from the cover of the newsletter and the mailing label*)

(6) **Kansas tax tokens**, (3) 2-mill and (3) 1-mill sold on April 2nd for \$18.29.

"Big lot of state tax tokens" also brought \$20.50 on May 25th, with 11 bids.

(7) **Different Illinois local tax tokens**, all ¼ cent found a buyer at \$19.05 on April 14th, there were 10 bids.

(6) **Different IL Provisional ¼ cent tokens** sold to the lone bidder for \$12.00 on April 23rd.

Very similar lots #1 and #2 from this seller were both sold for \$6.28 with \$4. shipping on June 12th. Perhaps #3 is someone's lucky number?

A group of 825+ old trade tokens, Alabama...luxury tax sold for \$82.25 on April 22nd with 8 bids.



\$15 Ohio Sales Tax Imperf Pair sold for \$19.99 on June 30th with 2 bids

A group of 50 OK tax tokens, with the description of "fiber vintage", sold for \$11.00 on April 8th with 3 bids.

Abercrombie Washington Tax Token Necklace pendant NWT brought \$17.06 on April 5th. Perhaps the necklace was sterling?

"52 old tax, sales tokens, at least 20 different" brought \$12.53 on April 2nd.



VINTAGE LOT! OREGON "NO SALES TAX" PROTEST PINS BUTTONS sold for \$7.99 on June 29th with just one bid

"30 piece Oklahoma tax token lot- Paper, Brass, Alum." Brought \$10.50 on May 13th with 13 bids.

"Mega lot of vintage Ohio paper tax receipts" (looked like several hundred to me) brought \$21.50 on June 14th with 9 bids. *(See Monte's Article earlier in the newsletter for more on this lot)*

"Bagged lot of state tax revenue tokens #3" attracted 4 bids and sold on June 12th for \$11.11.

"Large lot vintage red state sales tax tokens WWII years" sold for \$22.50 on June 14th with 9 bids.

(14) Washington State tokens sold for \$10.50 on May 20th with 6 bids.

Stanford Smith Texas House Anti-Sales Tax token found a home at \$8.60 on June 18th to the highest of 5 bids.



Sales Tax Stamps Vendor Dispenser Lock Key Lot Antique was sold for \$57.98 on May 23rd with a total of 7 bids.

Mercer County, IL provisional sold on June 15th for \$4.99 to a single bid.

Rare Missouri Tax Token Brockage Error was sold on May 31st for just \$9.99 and only one bid.

Vintage Collection of 426 Missouri Sales Tax Tokens OLD was **NOT** sold with an opening bid of \$9.99 and shipping costs of \$7.65. I wonder if the shipping was too high? Seemed like a nice sized study lot for a marginally reasonable price? Also a lot described as "1954 Franklin Half PLUS FREE State Tax Token" sold on May 13th for \$4.67 to a single bid. I guess the free tax token was not enough to increase the interest in this coin lot.

Smaller groups of mixed tax tokens were also popular in April. A group of 10 different sold at \$10.51 on April 14th, 8 different sold for \$10.49 on April 14th, a lot described simply as "a pile of vintage Washington state tax tokens" attracted one bid at \$9.99 on April 2nd, a group of 206 found one bid at \$9.99, 9 different brought \$9.00 on April 11th, 46 different sold at \$8.50 on April 3rd and 55 AZ sold at that same price on April 5th. The month of June was not as kind to smaller groups of tokens, at least 7 such groupings failed to attract a single bid at the \$9.99 starting price. I hope that if some of our members are purchasing these mixed lots they might write in and let us know what they are finding?



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

***United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only.

- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact the Editor.

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens)

Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwek" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012
owlprowler@aol.com

Out-of-Print Booklets For Sale: *U.S. State-Issued Sales Tax Tokens* 2nd edition by Jerry F. Schimmel (1980), formerly owned by Douglas G. Borden, ink mark and rubber stamps on front cover, staples removed, punched for 3-ring binder, pages clean, \$5.00. *Sales Tax Token Prices* by Jerry F. Schimmel (1989), clean, \$2.00. Only one copy of each available. All prices are postpaid. Cash, Pay Pal, or personal check accepted. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrflorer@comcast.net

Wanted: Casino chips from anywhere. Buying 1 to 1000. Check your top drawer and jewelry box. Call Pete at 631-584-3790 or qualpete@aol.com

Trying to locate supplement sheets # 52, 62 and 64. Anyone who has one or all of these and can get me a copy, I will pay all expenses. Jim Calvert jnicalvert@gmail.com

Tokens for Sale: Columbus, MISS AFB NCO Open Mess Brass Military Token (Cunningham MS10F) \$5.00, Grasty's Drug Store (Henderson, KY) Good For 2 1/2c In Trade Token \$ 7.00. Please include a SASE. Insurance is optional at an additional \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

National Junior Republic, Annapolis Junction, MD set. Denominations include 1c, 5c, 10c, 25c, 50c, & \$1, all are dated 1899. Listed in Zara's Prison Token Book as NJR-1-2-3-4-5-6 with a \$30-\$60 1992 catalog value. \$50.00 postpaid (usually \$60.00). Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

Wanted: Arizona sales tax tokens, newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com

Wanted: Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

Tax Tokens with Error's Wanted also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. Ph 330-762-7684 or e-mail steger6@sbcglobal.net

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

For Sale or Trade: Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail billywethridge@comcast.net for information or offers.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com



FINANCIAL REPORT

March 1, 2007 – May 31, 2007

Checking Account

Balance 03/01/07	\$ 887.67		
Expenses (3/1-3/30)		Income (4/1-4/30)	
Office supplies	\$23.03	Dues & donations	\$90.00
Income (3/1-3/30)		Balance 04/30/07	\$1046.04
Dues, donations & interest	\$145.03	Expenses (5/1-5/31)	
Balance 03/30/07	\$1009.67	Newsletter #136	\$189.31
Expenses (4/1-4/30)		Income (5/1-5/31)	
ANA Membership	\$36.00	Dues & donations	\$212.00
Postage	\$15.60	Closing Balance 05/31/07	\$1068.73
Envelopes	<u>\$ 2.03</u>		
	\$53.63		

Savings Account

Balance 05/31/07 \$ 4217.76



The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made.

DONATIONS: Thanks to Pete Volberg, Richard Blaylock, Donald Koontz, John Lamkin Jr., James Drenon, Monte Dean & Larry Warner for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

March 1, 2007 — May 31, 2007

NEW MEMBERS: Steven Schaap (omitted on Newsletter #136) and George Spencer

REINSTATEMENTS:

DROPS: Loran Frazier, Ellen Gates, Theodore Greeman, William Gsell, Britt Hall, George Hosek, Peter Lanza, Jerry Martin, Robert Olszewski, Ray Parker, Thomas Phelan & Harvey Thamm

MEMBERSHIP (May 31) 107

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*, P. O. Box 14514
Lenexa, KS 66285-0514

Volume 37, Issue 3

#138



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<p style="text-align: center;"><u>Sales</u> <u>Tax</u> <u>Tokens</u> <u>For Sale</u></p>	<p style="text-align: center;">Monte C. Dean 814 1st St. S.E. Rochester, MN 55904 (507) 206-0956 <u>Moxking@aol.com</u></p>	<p style="text-align: center;">All Items Listed For Sale are Available for TRADE for any STT I need</p>
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TERMS: Call or E-Mail to reserve. I accept Checks, Money Orders, and Pay Pal.
Please add \$2.65 to all orders for postage and delivery confirmation.

SELLING: **ALABAMA** NF-1 Extremely Dark Blue 1-Mill Fiber (R8) - \$125. **CALIFORNIA** NF-1 Safeway Private Issue Punch Card (R8) \$75, L6 (R9) \$75. **ILLINOIS** L3 \$80, L19 \$40, L36A \$35, L38 \$40, L52 \$45, L65 \$15, L92 \$75, L98 \$75, L102 \$85 L104 \$60, Private Issue, Royalton, Il. - NF-2 Blue Front, Variety C (R9) \$125, F (R8) \$100. NF-4 Derbak's Grocery A (R8) \$100, D (R9) \$125, NF-5 Home Bakery F (R9) \$125. NF-6 Shafor's Drug Store A (R8) \$100, D (R8) \$100. Pontiac, Illinois Red Cardboard Scrip, Unlisted (R8) \$80. **INDIANA** R2 (R6) \$20. **KANSAS** L4 Cessna Aircraft (listed R9 but more like R7) \$70. **KENTUCKY** S1, S2, S3 (R7's) \$30, S4 (R8) \$50 **MICHIGAN** MI NF-8 J. L. Hudson Scrip (R9) \$150. **MISSOURI** S1a (Pat. 8-19-19) (R7) \$25, S2 (White) (R6) \$20, S4 (White) (R4) \$25, Counter Stamps NF-3 BRING 'EM BACK / TO MISSOURI / VOTE YES / PROP. 4 // (R7) \$25, NF-4 SHRYACK-GIVENS / WHOLESALE / GROCERY COMPANY // (R7) \$25, NF-5 TUBBY'S / LUNCH ROOM / BOONEVILLE / MO. // (R7) \$25. **NEBRASKA** O2 (R8) \$20. **NEW MEXICO** S8 (R7) \$60. **NORTH CAROLINA** L5 (R8) \$80. **OHIO Complete Pairs:** \$2@ S-18b, 25, 34, 35, 49, 50, 76, 85d, 86a, 86b, 87a, 87b, 100, 110, 126d, 126e, 135, 136, 138, 147, 149, 150, 151, 157c, 157d, 158b, 160f, 173, 182, 183, 194f, 203, 211, 213, 217, 223, 224, 225, 236a, 247a, 251, 252. \$3@ S-6a, 51, 52, 57, 80, 90, 103, 111, 137, 139, 146, 148, 153, 163f, 205, 215, 216, 250, 254. \$4@ S-38, 42, 53, 56, 96a, 155, 207, 257. \$5@ S-67, 98b. **TEXAS** R3 \$75, R4 \$90. **WASHINGTON** NF-1 Private Issue Bremerton Drug Scrip, Red (R8) \$80, Orange (R9) \$125, O8 to O12 \$7@, O14 to O18 \$8@. **W. VIRGINIA** L3 (R9) \$90.

BUYING: **CA** L11 \$75, L15 \$125. **CO** L1 \$125, L2 \$125, P1-P4 \$100. **IL** L4 \$150, L7 \$150, L9 to L17 \$150, L21 \$150, L23 to L31 \$150, L32, 33, 35 \$100, L34 \$60, L40 \$100, L48 \$150, L56 \$200, L47 \$100, L58 \$150, L64 \$100, L70 \$150, L71 \$75, L72 \$100, L84 \$100, L85 \$200, L90 \$100, L91 \$150, L93 to L95 - \$150, L99 \$100, L105 \$75, P1 to P5 \$200, M1 to M4 \$50. **IA** Coupon Book \$500. **KA** L1 \$125, L2 \$125, P1 \$200. **KY** L2 \$125, S5 \$50, S6 \$75. **LA** P1 \$150. **MI** P1 to P8 \$125. **MS** P1 to P3 \$150. **MO** Counterstamps CS1 to CS118 \$35-\$75, P1 \$40, P2 \$100, P3 \$50, P4 \$125, P5 to P8 \$125, P9 \$150, P10 to P13 \$75, P14 \$1000, P15 \$1000, P16 \$50, P17 \$100, P18 \$50. **NE** R1 \$100, R2 \$20, R3 \$125, R4 \$60 R6-any variety-I do not believe they exist \$100. **NY** R1 \$100, R2 \$125. **NC** L1 to L4, L9 to L11, L20, L21 \$100, L6 to L8, L12 to L16, L18, L19, L24 to L26, L28, L30, L31 \$60 **OH** - All private issue punch cards paying \$35 to \$150 each, L30 \$40, L31 \$60, Paying \$5 each for any of the following complete pairs: S-9, 28, 50, 57, 75, 82, 83, 84, 88, 89, 99, 101, 105-108, 112-115, 119-121, 123-125, 128, 133, 134, 140, 164-169, 171, 173-176, 178, 184, 187-190, 192, 193, 195-197, 202, 204, 208, 212, 213, 218-220, 226, 232, 233, 242, 243, 245, 246, 253, 257, 258. **OK** P1 to P6 \$100, P7 \$75. **PN** P2, P3, P6, P7, \$35, P9, P12, P13 \$50, O1 to O5 \$100. **TX** R7 \$60, M1 \$100, M2 \$100, M3 \$75. **UT** P1 to P5 \$125. **WA** L1 \$100, L2 \$100, L7 \$40, L10 \$60, L11 \$60, L13 to L17 \$125, L23 \$100, L26 \$30, L36 \$75, L38 \$75, L39 \$125, L40 \$125, L41 \$40, L44 \$80, L45 \$75, L49 to L61 \$100-\$125, L62 to L67 \$75, L68 \$60, L69 \$60, L71 \$50, L72 \$35, L75 \$40, L78 to L80 \$30, L83 \$50, L84 \$25, L86 \$40, L90 \$75, L91 to L93 \$50, L96 \$15, L100 \$50, L105 \$80, L106 \$50, L107 \$60, P1 \$1000, P2 \$250, P3 \$60, P4 \$75, P5 \$100, P6 \$150, P7 \$100, P8 \$100, P9 \$125, P10 \$150, P11 \$150, P12 \$150, P13 \$150, P14 \$100, P15 \$100, P16 \$100, P17 \$100, P18 \$75, P19 \$150, P20 \$150, R1 to R6 \$75, R7 \$100, O6 \$15, O13 \$60, Varieties of O20 \$60. **WV** L1, L4, L5, L7 to L12, L15, L16, L18 to L20 - \$75@. **MISC** O1 to O3 \$125, M1 \$50, M2 \$100, M3 \$40, M4 \$50, M5 \$75. Above prices offered are for the first example sold to me. In most cases I need only one example.

Interested In Selling Your Whole Collection??? Contact Me!!!

EDITORIAL COMMENTS

This past quarter has probably been the most event filled quarter since I joined the ATTS in 1998. This was true not only from a personal standpoint, but also from an organizational standpoint. As I stated in the last newsletter it now has become my goal to try and figure out how we can increase our membership and retain the members that we currently have. To this end the rest of the board can attest that I sent the letters flying (of course most of it was via e-mail). We had a very productive and enlightening session of conversations. It was nice for me to reconnect as I have been out of touch for quite some time. Life has a way of catching up to you. I spent the last several months on my back in bed and doing rehab to get back on my feet. I can say that I am now feeling better than ever and hope to continue the improvement for the next few months until I forget what it was like to have knee problems.

I began the letter writing campaign and plan on continuing it for many months to come. We have one reciprocal club agreement with the Society of Ration Token Collectors that is printed immediately following the Presidents letter. I have a sense of reinvigoration by the board and we definitely have things on track. I still have several personal letters and appeals for information to send out and will try to complete those by the end of October so I can give a full update in the last newsletter of 2007. We need to know why members are not renewing, so we are able to address those concerns. Remember that silence only results in status quo.

The largest single event that the board approved was the addition of paid advertising for the ATTS Newsletter. The rates and criteria are covered elsewhere in this Newsletter. This has been needed for quite some time, as it was expressed to me by several members, they were frustrated at the lack of opportunity to add to their collections and the lack of response to their personal advertisements in the newsletter. So to that end I am requesting again that all members write to me via postal mail or e-mail and send me contact information about your favorite dealers who specialize in exonomia and STT's. If I am going to be able to get additional quality advertisers I need the dealer information.

I am going to try and reduce my editorial length from now on, unless I hear from the membership otherwise. I like to incite thought and interest from my editorials but I also realize that I tend to be very long winded. So if you have a comment either good or bad about my editorials please let me know.

I have tentatively set a time for the 2008 ATTS national meeting. The meeting will be held in Kansas City on June 14th and 15th, please mark your calendars and let me know if you would like to plan to attend. I am working on several special events so I hope we have at least one or two people show up, besides me. It should be fun.

On a final note, Monte Dean held a special STT auction on Ebay and graciously donated 15% of all sales made to ATTS members back to the ATTS. To this end five ATTS members bid and won an astounding \$1980.06 on items. Monte has made a donation to the ATTS in the amount of \$297.00. This will be reflected in the next accounting cycle. THANK YOU MONTE!!!

Sincerely, Robert W. Frye, editor (L-521)



BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

In leafing through some of the early issues of the ATTS Newsletter it became apparent that the board has not been very helpful in letting the general membership know just exactly what we do for the society on a quarterly basis. Years ago the board published a listing of all board actions and outcomes so the general membership knew what their dues were actually accomplishing, other than a newsletter.

So to that end we have begun a new column that will feature all board initiated items and their outcomes. Just so you know that we aren't gaining all this fame and fortune resting on our laurels. Below you will find a listing of motions and any pertinent information about those motions, just so we all know where we are headed.

- *Nominations were held for any current member to be elevated to Honorary Membership status.*

The board voted, the results will be announced in Newsletter #139 pending notification and acceptance of those approved. Below you will find a list of those members who have already received this honor since the inception of the ATTS.

ATTS Honorary Members

H-1 George W. Magee, Jr.	H-6 G. H. Bates
H-2 Emil D. Bella	H-7 Jerry Schimmel
H-3 Herbert E. Rowold	H-8 Charles L. Carler
H-4 Albert H. Wick	H-9 Tim Davenport
H-5 Charles H. Lipsky	H-10 Merlin K. Malehorn

- *Nominations were held for any current member to be elevated to Life Membership at no cost to the member.*

The board voted, the results will be announced in Newsletter #139 pending notification and acceptance of those approved.

- *A motion was proposed to begin allowing paid advertising in the ATTS Newsletter. Provided adequate research was performed to determine proper pricing and content.*

The board voted, and the motion was passed with the following schedule of advertising rates. All funds for advertising will be collected by the treasurer and paid into the general fund checking account.

\$30.00 full page - \$17.50 half page - \$10.00 quarter page - \$6.00 business card size
These are per issue rates

There will be a discount rate of 10% for an annual contract for four issues with the same size ad and an additional 5% discount for ATTS members whether you have an annual contract or not.

- *A motion was proposed to re-establish a publicity coordinator.*

The board voted to not pursue this position since it was written out of the ATTS almost from the beginning, and truthfully it is the job of every member to promote the society.

- *A motion was proposed to sell ATTS memberships on Ebay within certain guidelines presented to the board.*

The board voted not to pursue this plan at this time, since the fees and potential auction outcome may allow some members a full membership benefits at a discounted rate. This would not be fair to those members who paid full dues for the same benefits.

- *A motion was proposed to allow the ATTS Editor to pursue reciprocal agreements for advertising space to other organizations with similar interests.*

The board voted and passed the motion unanimously. You will find elsewhere in the newsletter the result of the first agreement with the Society of Ration Token Collectors. I know that there are already several members of the ATTS who are members of the SRTC as well, myself included. Our hope is to increase membership within both organizations through this program. Other organizations have been contacted to participate but no other responses have been received at the time of printing.

- *A motion was proposed to allocate monies for the ATTS to advertise in the Tokens and Medals Society newsletter if a free reciprocal agreement can't be reached.*

The board voted and it resulted in a tie vote with one member abstaining. The matter has been tabled until a response from the Tokens and Medals Society has been received in response to a free reciprocal agreement invitation. At the time of publication a response has not yet been received.

- *A motion was proposed to publish board actions from the previous quarters activity.*

The board voted and unanimously approved the measure as you are reading now the fruits of that motion.

- *A motion was proposed for a "gift" to be given to all current members at the end of the year 2007. The motion also included the cost projection for the gift.*

The board voted unanimously to pass the motion. It was the opinion of the board that some of the members sought more from the ATTS. The board hopes to continue to offer membership "bonuses", in an effort to better retain members. One other bonus that will come at the end of the year is Monte Dean's new finds article, which usually results in the publishing of a book rather than a newsletter. The actual cost of these bonuses are not yet known, but will be reflected in the accounting after the first quarter of 2008.

A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

You'll notice something new in this newsletter – advertising. One of the harder aspects of STT collecting is being able to find items for our collections. This should certainly help; and I can personally vouch for the dealers advertising in this newsletter. ☺

One of my duties as president is awards. It's a great duty to have because I really enjoy recognizing those who have gone above and beyond on behalf of the organization. The board recently voted to reward some of our current members for their service. We will announce their awards in the next newsletter.

Recently I had the pleasure to communicate with a couple of members I hadn't corresponded with in awhile. That's one of the great things about a smaller organization is that we are a fraternity of sorts. We can all help one another and enjoy the camaraderie.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John



The Society of Ration Token Collectors

The Society of Ration Token Collectors (SRTC) was established in 1966 to further the collecting of rationing materials and the study of rationing history in the United States and throughout the world. The SRTC is both an affiliate of the American Philatelic Society and a club member of the American Numismatic Association.

Members receive *The Ration Board*, a quarterly journal that includes a mix of rationing articles, membership activities, auctions of ration material, and other items of interest.

The first ten volumes plus an extensive reference catalog, *Rationing: World War II*, covering the issues of both the United States and Canada, is available on CD. Other membership benefits include a lending library, free classified advertisements, and exhibit awards.

Annual dues are only \$8.00 per year. Please contact **Thomas Smith, SRTC Secretary-Treasurer, 738 Cutlip Road, Jackson, OH 45640 USA**

E-mail tomsue@zoomnet.net

JUST FOR FUN

By Monte C. Dean R-384

One of the difficulties of collecting Sales Tax Tokens is simply that within a relatively short time almost all collectors reach a plateau where they have found most of the easy pieces available and it becomes more and more time consuming to find anything they don't already have. Not so many years ago our illustrious El Presidente John Ostendorf emailed me to let me know he was thinking of quitting the field simply because in the previous year's time he had only been able to add three or four new examples to his collection.

Unlike many collecting avenues Sales Tax Tokens are not simply a matter of money. If you really need to own an Action Comics #1, or an MS-65 1916-D Mercury Dime, or a Micky Mantle rookie card - all you need is a big bank account and you can find one relatively easy. On the other hand, if you only have to find an Alabama S-17 Pale Blue Fiber to complete that state's issue, probably for a 'measly' \$20-\$25 or so, good luck finding one. That's to say nothing of the impossibility of stumbling across many of the Illinois or Washington provisional, let alone the super-rare Ohio Private Issue Punch cards, or the despicably impossible North Carolina and West Virginia private issue pieces.

The majority of our membership are COLLECTOR'S first, and perhaps researchers second. So not being able to COLLECT new items often leads to a general disenchantment of interest. Fortunately (as our Editor Supreme Bob Frye reports in this issue) we've finally decided on an advertising policy so there might actually be tokens to PURCHASE in each issue of your Newsletter (we'll be expecting to see something from you soon Tom Holifield). That should make a big difference in helping many members find a few goodies and bring the spice of acquisition back into the realm of possibility.

We are also very fortunate to have many members who decide to explore certain niches within our genre, and report here on many of their finds and research. James Bird and all things Ohio. Michael R. Florer with the related fields of world revenues and ration tokens. Ralph Hanishfeger and his every issue "Sales Tax Tokens On-Line" letting us know what prices are being achieved in cyber space. All of these folks, and many I have not mentioned, have decided that instead of becoming 'bored' because they can't find a new token every other day, they will explore what is NOT known about our field, and thus contribute immensely to the knowledge we have and our enjoyment of what we might already own.

But those few who do HAVE THE TIME to do that kind of work are not in the majority. Most of you simply want to have a nice collection in a very reasonably priced field that is well founded in significant historical value. Plus, we are one of the very few areas of collecting where YOU - yes YOU - could be the one to discover that new and completely unknown token or variety. As our New Finds and Related Memorabilia articles reflect, there are new finds being made constantly. For me, at least, that possibility of rediscovering 'lost treasure' is what's kept me interested in this wonderful hobby for over two decades.

This article, however, is designed to offer you a few other avenues of interest that are still in direct association to our main hobby, but certainly cannot be classified as any kind of 'token'. I have to give credit to Jim Calvert for much of my own interest in exploring these 'slightly off the path' items. He really does find some weird (but way cool) collectors items that correlate to STT's, but are not. I would also like to thank Leo Schiltz for often alerting me to strange items found in unlikely places.

If you can't find that particular token you are looking for, or have not checked many items off your want list in the last year, or look at your collection and simply want to give up on trying to find more because you don't know where to look for the darned things, you might wish to consider some of the items I've listed in this article as very neat associative pieces, or Related Memorabilia, that can usually be found for very reasonable prices (or sometimes down right cheap) when you can find them, and they are often unique, or nearly so.

I have not included RM (Related Memorabilia) Numbers on these pieces in this article because most of these items could not be put on a want list and found with any ease. Additionally, some of these items fall well outside our major points of interest.

The purpose of this article is to offer you, the collector, some alternatives to 2X2's in a 3-ring binder so that you can have the opportunity to have some FUN within our field and expand your collection to include some highly interesting collectibles that are usually quite inexpensive. If you get a few ideas from what is listed, even if you have no interest in the particular items displayed, then I'll have done my job. After all, a hobby is supposed to be FUN!!!

Political Connections

As Sales Tax laws and regulations all fall under the guidelines of some 'official' government agency it is no surprise that where there are laws, there are politicians. As in years gone by taxes of any variety means more money for those politicians to spend, so in many cases they were quite vocal about their desire for those taxes, or their oppositions to them. Many a political campaign has been won or lost depending on how well those gentlepeople were able to portray which side of the tax fight they were on.

Where there are politicians, there is also 'advertising' for them. With sales tax the vast majority of collectible memorabilia available falls into the anti-sales tax category, with very few pro-sales tax items known.

A very inexpensive way to spice up your collection is by finding some of those 'advertising' pieces that relate to the politicians that we know from history were instrumental in the laws that produced the tokens we love to collect. The most common of those, of course, are political buttons, although flyer's, pamphlets, signs, newsletters - and the myriad other ways politicians have found to spend our money - might also prove of interest.

In some rare cases not only were the politicians politicians, but they MIGHT have actually done something else with their lives. An example would be Albert "Happy" Chandler, who was not only governor of Kentucky whose administration gave us the Kentucky Paper Sales Tax issues, but who was later the second commissioner of baseball from 1945 to 1951. If it involves baseball, you know there are a million and one collectibles available that relate to that gentleman.



Having a few of these related items in your collection will do much to bring a sense of history to your displays.

Good Ol' Tenino



Although there is still some debate in our hobby as to the inclusion of Tenino's wooden squares into the realm of true STT's, the fact remains that they have been an important part of our collecting history from the start. Regardless of if they were more of an 'advertising gimmick' as some profess, or an important part of this small towns attempt to handle the fractional sales tax, they remain much sought after collectibles. Not only do we as STT collectors want them, but so do depression scrip and wooden nickel collectors as well. This is one of the few areas within our specialty where 'outside forces' seek to snag away our prized tokens.

It is impossible to have a complete set of Tenino woods (next issue of the ATTS announces the discovery by Jim Calvert of a unique piece, never before known) and although the 'common' issues might be had in the \$12-\$20 range, the more desirable issues come up so terribly infrequently that it is not impossible for them to jump over the \$100 mark, with prices in the \$35-60 range being quite

often achieved. But here again, money is not the only issue. Even if you had all the money you could possibly ever want it is highly unlikely that one person could ever find all the issues produced.

As many of you already know, there are GAZILLIONS of other wooden money pieces from Tenino. Many of those later issues (1976-1979) are listed in the M&D strictly because they have those magic words “sales tax” on them, even though they were obviously never used for that purpose. But that is just the tip of the iceberg.

Not only are there the ‘original’ wooden quarters, halves, dollars, and so on from the early 30’s available, but dozens of wooden nickels produced by the same private businesses that produced STT’s, as well as myriad issues of a strictly commemorative nature. Popping a few of those into your collection will certainly add to the appeal of your display.

**If you have information to contribute on any subject discussed herein,
or any other facts or examples that fall within the realm of our
collecting interests, please do not hesitate to write me at:
Moxking@aol.com**

Postcards Can Link You to History

Most of us are well aware of the Nevada “No Sales Tax” post cards, as well as issues from other states. Those certainly qualify as related memorabilia, but there are much broader avenues to explore within this genre.



Here pictured are just a few that I've added to my own collection to help spice it up. There are dozens, if not hundreds, of other possibilities just waiting to be found that would make any sales tax token collection much more interesting.

First is a postcard from the Buckhorn Exchange which I found particularly nice to find simply because it is an interior view of the place where my discovery piece, CO NF-2, would have been used.

The next four illustrate places in Chicago during the period of time when STT private issues were used in the places that used them. The first two for Berghoff Restaurant (M&D IL L23), next an interior view of a Pixley and Ehlers Restaurant



(M&D IL L28 and L29, plus a new find to be announced next issue), and finally the 1933 Worlds Fair view of Thompsons Restaurant on the “Avenue of the Flags” (M&D IL L32-L35).

Then a street scene from Tenino Washington during the 1930's when the wooden STT's would have been used there. It is especially interesting to see several of the actual businesses which used STT's during that time featured, including Heddin's (REXALL) Drugs in the right forefront of the picture.



Last is a postcard of the State Reformatory in Hutchinson, Kansas, which is where sales tax tokens for that state were actually made.

As you can see, the possibilities are nearly endless. The places that used the tokens, the towns where they were used during the time they were used, and even the places that made them are but a few of the potential finds of interest that would certainly make any token collection connect much more strongly with their history.



What's the Percentage in It?

WHAT??? You don't have an STT from MAINE???

Just like our beloved STT's, percentage rate cards can be found for both states issues, and private issues. If you want something in your binder representing states that have no known sales tax tokens or not even so much as a single piece of related memorabilia, yet you desire to have as many states as you can represented in your collection, than these percentage rate cards can fill the bill nicely.

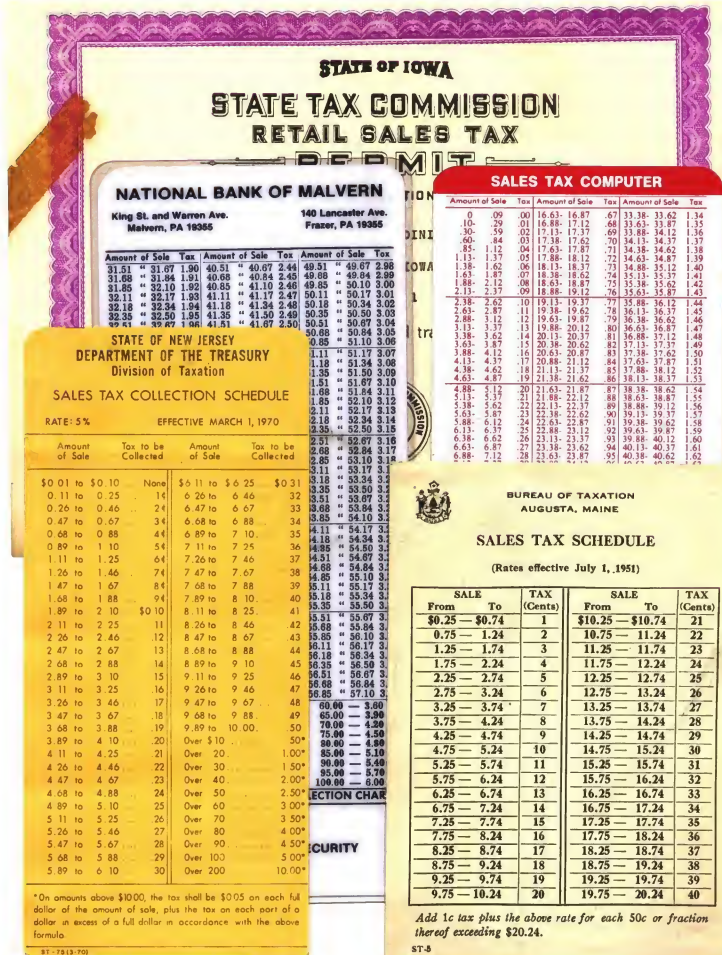
After all, they most certainly do directly relate to Sales Tax, they are often a visible history of the rates that applied only during a specific period of time, thus helping to date them, and they add the opportunity of discovering nifty pieces for your collection at a very minimal expense.

I've bought many dozens over the years and I don't think I've ever paid more than \$3 or \$4 for one. The bad part of me telling you is that now you, too, might find these vintage pieces of paper, cardboard, and laminates that enhance your collection for a minimal expenditure somewhat intriguing and you may actually watch out for them in the future. The good part is that when you take the chance to expand your collection in interesting ways, you become much more a part of the process of it's development. No longer are you just scratching X's off your want list. You are actually DISCOVERING the enjoyment of creating a collection of that type. Additionally, the good news for all of us is that in so doing you become much, much more likely to do what I'm attempting to do right now - perform a little research and present it to our membership.

Believe me, it's fun. Try it.

The STATE has RULES!!!

Right along side the rate cards listed above, yet even more 'official', are the many hundreds and hundreds of likely possibilities you might have in discovering new examples of the many different States RULES AND REGULATIONS governing the specific sales tax laws and all they imply. They help to shed a tremendous understanding about the process that went into these taxes being developed, implemented and their purposes. Thus, if you REALLY want to know about the sales tax laws and how they affected token changes and development - there is simply no better source. I've only been able to document some 60 examples thus far, but new ones keep turning up very, very often. For whatever reason a goodly number of these dry and sleep-inducing volumes have survived, and finding the very first known example of a particular type is usually only a matter of a few months search.



Here again you have the opportunity to add to the appeal and history of your collection with vintage volumes produced by the states that often go into the details about the tokens you have right there besides them in your collection, and guess what - yet again - you have the opportunity to discover something new that we didn't know before.

Below is a small stack to illustrate their abundance.

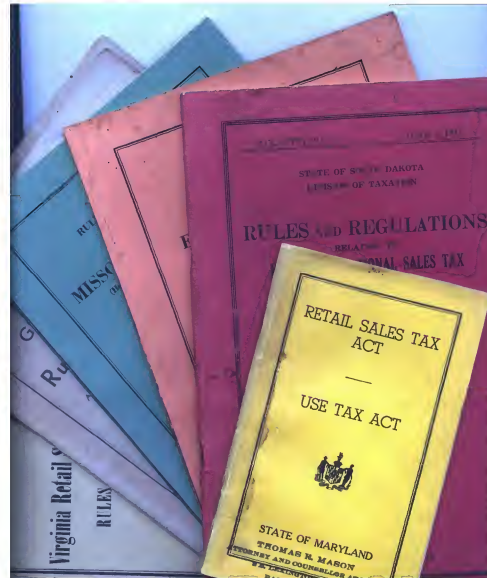
...and if you don't follow the RULES...

Here again Jim Calvert was the man who spurred me into looking at this area of collecting. He had alerted me to the sale of one on eBay, and since he was the man who found it, it was only fair for him to be the one to bid on it, and he did win it. He also managed to find the second example, the Missouri, shortly thereafter.

After crying, whining, groveling, and otherwise debasing myself for a reasonably short period of time, Jim did trade me the Missouri.

These things are cool folks. I particularly like the Illinois simply because we KNOW that badge would have been used during the period that tokens were in circulation, and possibly even during that extremely short period of time when an abundance of private issues were produced.

Unlike the other items listed in this article, however, these things are NOT cheap. Even if you think it's buried in some strange eBay category corner, there are lots and lots and lots of badge collectors, and they apparently have an abundance of ready cash. These two examples were both in the \$80 - \$120 range, so there is some competition for them.



If you get the chance to get one, you might decide to do so. It makes a heck of an opening item in a collection for a given state; particularly those badges that were in use during the same period that sales tax tokens were also in use.

The White Spot in the Road

Although I've shown a few pieces in my own collection, tokens listed in the M&D included, the real challenge for Nebraska is the myriad other pieces that mention "The White Spot", that are not tokens, but simply pieces of history that relate to that time. After all, the whole push of the program was to tell you that they were the state that didn't have all those damned taxes - sales taxes included.

The possibilities for finding new pieces that relate to this time period and that directly relate to each token listed in the M&D, is immense. If you are driving through Nebraska, or better yet - LIVE there - I'd make a point to stop in at a few old fashioned mom & pop antique stores where the junk is piled 7 feet high. Likely, you might just find a treasure.



We Know Our History Because They Discovered It

As a Society we were extremely fortunate in having some truly pioneering collectors and researchers among our numbers. Many of them have passed on to a better place now, but all of them are remembered fondly for their contributions to our hobby and the amazing quantity of information that they 'discovered' and helped us to understand.

Some of them, such as Emil Di Bella, George McGee, David Stolaroff, and many others, were present when the sales tax tokens were actually in use.

The list of seriously special people who have and still remain members of our fraternity have and do include such names as Ernie Alvater, Jerry Bates, Carl Cochrane, Tim Davenport, Tom Holifield, Ron Hubbard, Richard Johnson, Merlin K. Malehorn, Tom McMann, Michael Pfefferkorn, Jerry Shimmel- and those are but a few I can put name to as I sit here.

Fortunately for us they produced many of their own special tokens and also helped promote the ATTS to do the same. In recent years we've even seen our own president issuing truly UNIQUE pieces, as rewards for well written articles that appear in this newsletter, so even today, there are new tokens coming into existence that did not exist but a few short years ago.



I would also mention at this point that one of the articles your board recently passed is that as board members (I being fortunate enough to be counted in that number), we cannot receive any of the awards given by the ATTS. We want no conflict of interest. So if you see articles by me, or Bob, or Jim, or John, or Lawrence - they don't count - they are just here for your enjoyment. If YOU want to take a little time to submit an article then maybe in the early part of next year YOU will have a unique piece in YOUR hands and be the only one who will ever have THAT particular token. To earn it, all you have to do is send in a decent article. Give it a shot.

Back to the subject...

There are all kinds of things that relate to the history of the ATTS and the folks who developed the knowledge we have that is not listed in the M&D. I've taken a photo of just a few such items that I have in my own collection. Perhaps it will inspire you to produce your own token to be given away only to members of our Society, or at the very least, give your collecting interests yet one more possible avenue of satisfaction.

I was talking with Bob Frye very recently (a several hour conversation) and one of the things he mentioned was his pride in some of the unique pieces he has in his albums that originated from the late George McGee's collection. He knew the man personally, and those items form a link with him and that gentleman and fond memories besides.



The Bottom Line

It doesn't matter how you collect, as long as what you are doing during that time you are involved with your collection is one that gives relaxation, happiness, and perhaps even a bit of knowledge along the road. If you ONLY want to collect state issued sales tax tokens and that is what makes you happy, then you are doing exactly what you should be doing. If you lust for the many rare and unique pieces that might someday be found for your own hoard, and practically have orgasms of ecstasy when you finally nail down a rare piece, then you are doing exactly what you should be doing. On the other hand, there is that possibility that these little before explored areas that relate to sales tax token collecting might strengthen your interest and give you some pleasure as well.

I've run out of room so I can't go into errors, elongates, or other wooden nickels, or similar ration material, or "Tie" Pieces that relate directly to an individual token, or collecting photographs of actual STT implementation and use, or original newspaper articles relating to our field, or much else besides.

But I do hope by giving you but a few example of what I've found interesting that relates to STT's but are not STT's you might have some revelation as to new interests that would enthuse your collecting spirit.

Or, at the very, very least, allow you to have some fun!!!

Got Questions? Regardless of if you are trying to find out how to tell if you have a new fiber color for an existing token, how to figure out which variety one of your tokens might be, when a new catalogue might be forthcoming, or any subject at all, please do not hesitate to write anyone listed on the back of this issue who are board members. We are here to serve!

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu



This quarter saw some very rare tokens offered by member Monte Dean as well as some other items of interest.

On July 8 a lot described as Daval American Eagle Tax Free trade simulator with tokens sold for \$152.00 plus \$23 for shipping.



An unlisted 1935 Bremerton WA Drug Private Sales Tax Token attracted 9 bids and sold for \$129.16 on July 22.



A 1933 Pontiac IL Provisional with corner damage attracted 11 bids and ended at \$69.88 on July 22.

A mint roll of Louisiana luxury tax tokens attracted 3 bids and sold for \$26.51 on September 15.

An promotional elongated Arizona sales tax token attracted 4 bids & brought \$8.38 on July 22.

A group of 22 Ohio Sales Tax Blocks sold on July 22 for \$48.06. These were all identified with current catalog numbers.

The tax token book by Malehorn sold for \$51.00 on August 18 with 2 bids.

A group of 4 Illinois provisionals including Beardstown, Pekin, Litchfield, and Jasper County were attractively displayed by enlarged photos and attracted 12 bids closing at \$28.51 on Sept 15.



An unlisted H.L. Green NC Sales Tax Token with the LL corner torn off attracted 13 bids and went for \$102.50 on July 22.

A Nebraska White Spot No Sales Tax Stamp, R8 Mint, attracted 7 bidders and sold for \$20.70, also on July 22.





A pair of Boonville MO Counterstamp or overprints sold as follows: Shryack-Givens with 8 bids for \$37.88 and a Tubby's Lunch Room OP brought \$27.66 with 10 bids. Both tokens closed July 22.



A rare 1933 CA Safeway Sales Tax Punch Card Token attracted 9 bids and sold for \$87.97 on July 22.



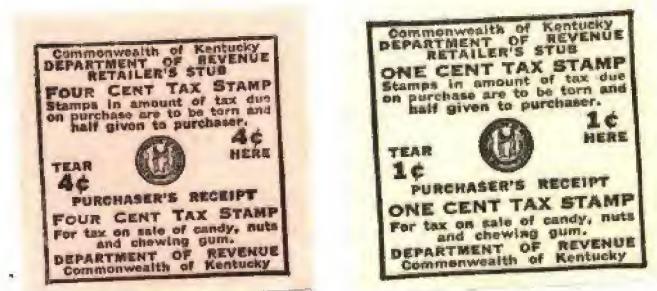
A series of Royalton IL Private Issues sold on July 22 as follows: The Blue Front with 12 bids for \$82.00, Clover Farm Store with 13 bids for \$82.00, Derbak's Grocery with 12 bids for \$79.88, Home Bakery with 13 bids for \$77.66. I was personally interested in these as I visited Royalton, IL regularly when I lived in southern Illinois in the 1970's and 1980's. Unfortunately, I was not high bidder on any of these very interesting paper tax tokens.

A lot described as "80 tax tokens from all over must see" attracted 6 bids from those who had to and sold on July 15 for \$7.01 and \$4.99 shipping.



Twelve different late Tenino WA sale tax Tokens Wooden Nickels attracted 6 bids and sold on July 22 for \$21.05.

Kentucky 1936 Sales Tax Stamp tokens mint sold on July 22 as follows: 4 cent attracted 6 bids and brought \$20.70, 1 cent had 10 bids and sold for \$18.38.



A 1935 Tenino WA Thurston County Independent wood tax token attracted 3 bids and closed at \$8.50 on August 21.

Rolls of Arizona 1 mill tokens, original BU sold for \$18.51 on August 24 while a similar roll of the 5 mill brought 1 bid at the selling price of \$14.95. A roll of 1 mill tokens, BU, sold September 21 for \$15.45 with 2 bids.

Collections of tax tokens with varying numbers attracted some attention: Only August 5 such lots sold for \$17.83, \$12.50 to 7 and 5 bids respectively. A group of 50 mixed pieces of tax tokens attracted just 1 bid at \$9.99 on August 17.

Two Kentucky Arctic Ice tokens attracted 4 bids and sold for \$8.55 on September 16.

The book: U.S. Sales tax tokens by Schimmel was listed at buy it now for \$4.99 with a postage cost of \$2.01 ending July 15.

A "dealers lot Missouri sales tax tokens sold for \$11.26 on August 5 as did a dealers lot of Alabama sales tax tokens. Both lots attracted 4 bids. A similarly described lot of Colorado tokens attracted just 2 bids and sold for \$6.25 on that same day.

A St. Anne, IL provisional attracted 9 bids and sold on Sept. 16 for \$4.65.

Many dozens of lots of tax tokens offering from a single to 10 or more very common tokens were listed but unsold during this quarter. These listings are not unusual but a careful review suggests that fewer than the normal were actually bid on this quarter. A common ploy by some sellers is to have postage charges far in excess of the selling prices to further supplement the yield on these very common tokens.



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only. Each member is entitled to one each of the Misc O22 token, MO O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$13.00 ppd, just black and white for \$10.00 ppd or just color sheets for \$3.50 ppd. Please contact the Editor.

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwak" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 owlprowler@aol.com

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com

Wanted: Casino chips from anywhere. Buying 1 to 1000. Check your top drawer and jewelry box. Call Pete at 631-584-3790 or qualpete@aol.com

Trying to locate supplement sheets # 52, 62 and 64. Anyone who has one or all of these and can get me a copy, I will pay all expenses. Jim Calvert jnicalvert@gmail.com **Out-of-Print**

Booklets For Sale: *U.S. State-Issued Sales Tax Tokens* 2nd edition by Jerry F. Schimmel (1980), formerly owned by Douglas G. Borden, ink mark and rubber stamps on front cover, staples removed, punched for 3-ring binder, pages clean, \$5.00. *Sales Tax Token Prices* by Jerry F. Schimmel (1989), clean, \$2.00. Only one copy of each available. All prices are postpaid. Cash, Pay Pal, or personal check accepted. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrfloer@comcast.net

Wanted: Arizona sales tax tokens, newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

Wanted: Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

For Sale or Trade: Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail billywethridge@comcast.net for information or offers.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

NEWSPAPER CLIPPINGS FROM THE PAST

By Bob Frye L-521

<h3>DISAPPEARANCE OF TOKENS, MYSTERY</h3> <p>No One Knows Where Tax Discs Go—Can't Solve Problem.</p> <p>Denver.—What happens to all of the sales tax tokens in America?</p> <p>State Treasurer Charles Armstrong of Colorado admitted today that he couldn't solve the mystery in his own state, much less in the nation. He said it was giving him the jitters.</p> <p>In circulation—or elsewhere—in Colorado alone there are 36,691,500 of the little aluminum discs, the treasurer said in a report. He pointed out that was 33.5 tokens</p>	<p>for every man, woman and child in the state. They cost the state \$69,383 to manufacture at the Colorado penitentiary.</p> <p>"I know that every man and woman in the state isn't running around with 33 and a half tokens jingling in her or his pockets," Armstrong said. "So what happens to them?"</p> <p>Some of the missing millions of tokens are in cash registers, Armstrong guessed, and quite a few have been taken into other states by tourists. He said he supposed a few thousand more were in the vest pockets of worn-out suits or the corners of discarded women's purses. Then there was the fad of wearing a bunch of tokens in necklace form. That was almost as much a drain as the new idea of using them for poker chips.</p> <p>The problem of vanishing tokens is common to states which use the "Chinese money." It was discussed recently at a national meeting of</p>	<p>revenue officials and even the nation's leading tax experts were baffled.</p> <p>Armstrong's report showed that a total of 99,017,365 tokens had been issued to licensed merchants since the sales tax law went into effect as an emergency relief measure on Aug. 1, 1935. The tokens were square for the first couple of years, but the state got too many complaints about ripped trousers pockets and changed to round tokens about the size of a nickel when the tax was made permanent to finance old-age pensions.</p> <p>Merchants and individuals have brought 14,325,865 damaged or worn-out tokens in for redemption in the last four years and 462,000 more have been thrown away by the treasurer's office.</p> <p>The rest of them—34,691,000 of them, in fact—still are in circulation, or should be.</p> <p>Meanwhile, tokens keep on vanishing—and aluminum to make new ones still sells for \$2 to \$3 a pound.</p>
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Edwardsville Intelligencer, May 3, 1940, page eight

NEW JERSEY SALES TAX

By James Bird R-539

New Jersey enacted a sales tax July 1st 1935 and just like other states they were strapped for money. The sales tax was set to go for relief. The people were strapped for money just to live on. One had to be living in those days to understand what the worth of a cent really meant to just survive.

One cent might have seemed to be equal to 25.00 to \$50.00 today, when taken from the little man's family. What would you do if the government took an additional \$25 or \$50 from your paycheck each week? If you are living from one paycheck to another and can't make it now, how could you possible after that?

There was an uproar. howling , screaming, and protests. Customers delayed purchases and sales dropped. People used to traveled across state lines from New York to buy in New Jersey because New York adopted their sales tax Dec. 10th 1934, almost 6 months earlier. By comparison New York's holiday December sales dropped from 13.2% during 1933 down to 7.5% during the same period in 1934. However, in New Jersey where there was no sales tax, their Christmas sales were much better than the previous year. That however was short lived when New Jersey adopted their own sales tax by the middle of the next year. As the summer of 1935 concluded the New Jersey merchants began to experience exactly what New York experienced, a large drop in sales.

The merchants of New Jersey fought the tax tooth and nail. Along with the help of ordinary citizen's the ruckus became so great that during the September primary elections the candidates for a repeal of the state sales tax were mainly the victors. Governor Hoffman backed down and called a special legislative session. In just a single day of debate on Oct. 25 1935 the tax was repealed. In less than 3 months, New Jersey was the first to repeal the tax of the 24 states that had approved a sales tax.

Governor Harold G. Hoffman signed his name in RED INK, as a powerful statement to the fact that his signature revoking the state sales tax would in effect unbalance the budget and but the state back into the red. He was quoted as saying " The action of today will be a black spot upon New Jersey".

With the signing of the order to repeal the state sales tax, all taxes, interest and penalties were to be refunded. However, to this day there are very few tokens known for that period of time. The merchants must have had the same amount of time to prepare for the tax, so why so few examples? It would be interesting to have an invoice of sales tax paid or refunded.

The New Jersey sales tax was a 2% tax. There was no tax on sales from 1 to 12 cents, 1 cent of tax on purchases from 13 to 62 cents and 2 cents of sales tax on purchases from 63 cents to \$1.13.

One year later, in 1936, Business Week ran a story on the New Jersey sales tax on page 37 of its magazine. I have been unable to locate this article to read it. It would be great if a member might have access to this article and get the whole story back to us in the near future.



FINANCIAL REPORT

June 1, 2007 – August 31, 2007

Checking Account

Balance 06/01/07	\$ 1068.73	Income (7/1-7/31)	
Expenses (6/1-6/30)		Dues	\$ 10.00
Income (6/1-6/30)			
Dues	\$ 20.00	Balance 07/31/07	\$ 800.51
Balance 06/30/07	\$ 1088.73	Expenses (8/1-8/31)	
Expenses (7/1-7/31)		Income (8/1-8/31)	
Newsletter #137	\$ 298.22	Closing Balance 08/31/07	\$ 800.51

Savings Account

Balance 08/31/07 **\$ 4232.85**



The balance for July covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made.

DONATIONS: Thanks to all the members who have donated this year. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

June 1, 2007 — August 31, 2007

NEW MEMBERS: John Kusel

REINSTATEMENTS:

DROPS:

MEMBERSHIP (August 31) 108

Frye Sales Tax Token Sale

e-mail - bob@taxtoken.org

All catalog numbers are taken from **United States Sales Tax Tokens and Stamps: A History and Catalog** by Merlin K. Malehorn and Tim Davenport. This is only a partial listing. Request a full listing via e-mail or regular postal mail. With your order please include \$2.00 for postage and add \$1.50 if you want insurance. All tokens listed for sale are available in multiples, unless noted. All sales are made in the order received. Any monies received for tokens not available will be returned promptly. I accept money orders, personal checks and PayPal.

Unk = Not in the M&D Catalog

Frye SALE

PO Box 14514, Lenexa KS 66285

816.516.1110

IL

S1A, Retailer's, Unc, R-4 - \$4.50

S1B, Retailer's, Unc, R-4+ - \$6.50

KY - L3 & L4 Set, R-5, AU/Unc Arctic Ice 5c and 10c br, 16mm, \$5.00 *per set*

MI - L1A, L1B & L1C Set, R-4, Unc, Grand Rapids, white cardboard, 32mm, \$6.50 *per set*

MO - S1, S3, S5 & S6 Set R-1, Unc on buff cardboard, \$2.50 *per set*

WA - S3a (1) normal & S3a (2) cracked **Unk**, Unc, yellow security stock, R-4+ \$7.50 *per set*

IL LOCAL

Arcola - L2, Unc, R-1 - \$1.50

Bunker Hill - L6, XF, R-4 - \$7.50

Cambridge - L8, Unc, R-3 - \$4.00

Carbondale - L18A & B, Unc, R-1 - \$2.50

Chandlerville - L20, Unc, R-2 - \$2.50

Charleston - L22, AU, R-1 - \$1.50

Effingham - L37, Unc, R-2 - \$2.50

Galva - L39, Unc, R-1 - \$1.50

Gillespie - L41, XF, R-3 - \$4.00

Hoopeston - L42, Unc, R-2 - \$2.50

Jackson Co-Murphysboro

L43A, AU, R-4 - \$7.50

L43B, AU, R-4 - \$7.50

L43C, AU, R-4++ 1, available - \$30.00

L43D, AU, R-4 - \$10.00

L43E, AU, R-4 - \$7.50

L43F, AU, R-4++, 3 available - \$25.00

L43Ga, AU, R-4 - \$15.00

L43Gb, AU, R-4+ - \$17.50

L43Gc, AU, R-4+ - \$17.50

Jackson Co. - L44, Unc, R-1 - \$2.50

Jackson Co. - L45, Unc, R-5 - \$5.00

Jacksonville - Sets of all Three for \$4.50

L46A, XF, R-1 - \$1.50

L46B, XF, R-1 - \$1.50

L46C, XF, R-1 - \$1.50

Jasper Co.- L47, AU, R-5 - \$10.00

Kankakee - L49A, Unc, R-4 - \$7.50

Kankakee - L49B, Unc, R-4 - \$7.50

Keithsburg - L50, Unc, R-3 - \$4.00

Kewanee - L51, Unc, R-2, \$3.00

LaMoille - L53, Unc, R-5 - \$15.00

LaSalle - L54A, AU, R-3 - \$6.00

LaSalle - L54B, AU, R-3+ - \$7.50

Litchfield - L55, Unc, R-1 - \$1.50

Mattoon - L59A, XF, R-4+ - \$9.00

Mattoon - L59B, XF, R-4 - \$7.50

Mercer Co. - L61A, XF, R-1 - \$2.50

Mercer Co. - L61B, XF, R-1 - \$2.50

Moline - L62B, Unc, R-1 - \$2.50

Moline - L63A, XF, R-1 - \$2.50

Moline - L63B, XF, R-1 - \$3.50

Mt. Olive - L66, Unc, R-4 \$6.00

New Boston - L67, AU+, R-2 - \$6.00

Paris - L69, Unc, R-2 - \$3.00

Pike Co. - L73, XF, R-1 - \$2.00

Pinckneyville - L74B, XF, R-3++ - \$45.00

Pinckneyville - L74C, XF, R-7-- - \$17.50

Pinckneyville - L79B, XF, R-4 - \$15.00

Rock Island - L87A, XF, R-1 - \$2.50

Rock Island - L87B, XF, R-1 - \$2.50

Rock Island - L87C, XF, R-1 - \$2.50

Rock Island - L88Bc, AU, R-1+ - \$4.00

Rock Island - L88Be, AU, R-7 - \$27.50 **Unk**

Rock Island - L88Cc, AU, R-6+ - \$15.00 **Unk**

Rock Island - L88Db, AU, R-1+ - \$4.00

Rossville - L89, AU, R-5 - \$15.00

St. Anne - L96, AU, R-2 - \$3.00

Tazewell Co. - L97B, Unc, R-1 - \$2.50

Tazewell Co. - L97C, Unc, R-1 - \$2.50

Tazewell Co. - L97D, Unc, R-1 - \$2.50

Tazewell Co. - L97E, Unc, R-1 - \$1.50

Tazewell Co. - L97F, Unc, R-3 - \$5.00 **Unk**

Toulon - L100, AU, R-2 - \$3.00

Union Co. - L101, Unc, R-2 - \$3.00

Whiteside Co. - L103, AU, R-2 - \$3.00

Randolph County Reprint 01a-cs7, R-5 - \$3.50

WA LOCAL

Cathlamet - L3, Unc, white, R-6 - \$12.50

Cathlamet - L4, Unc, red, R-6 - \$12.50

Cathlamet - L5, Unc, violet, R-6 - \$12.50

Cathlamet - L6, Unc, green, R-6 - \$12.50

Colfax - L12Ba, Unc, pale grn, R-2 - \$6.00

Seattle - Farwest

L27B, AU, Brehm's, R-7 - \$7.50

L29A, Unc, Buchmann, R-5 - \$20.00 strip of 5

L33B, AU, G.O. Guy, R-5 - \$6.00

L34A, Unc, Mecca, R-5 - \$20.00 strip of 5

L34B, AU, Mecca, R-5 - \$6.00

L35A, Unc, Neuperts, R-6 - \$25.00 strip of 5

L35B, AU, Neuperts, R-6 - \$7.50

Seattle - L43, Unc, Rhodes, R-2 - \$4.50

Stevenson - L48, XF, red, R-6 - \$10.00

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514

ATTS NEWSLETTER



Oct - Dec 2007

Volume 37, Issue 4

#139

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ATTS Gift CD

Membership Renewal Form

New Finds and Related Memorabilia Checklist 2005-2007

EDITORIAL COMMENTS

Where to even begin? The past quarter year has flown by as usual. I was hoping to get the Newsletter out a couple weeks prior to the holidays in to get the "gift" into everyone's hands, well so much for good intentions. At least the Newsletter made it out before the end of the year so you can enjoy your gift for the new year. If there is any problem with your CD please let me know via e-mail or standard mail and I will send a replacement immediately. The CD contains every Newsletter the ATTS has published over the last 36 years prior to 2007, the library listing, 2007 member list, ATTS Constitution and the Newsletter Index from 1971-1997 compiled by Merlin Malehorn. Since I would not have had the time to burn the CD's after the final Newsletter was written for 2007 I cut off the CD at the end of 2006.

I do understand that some of you may not have a computer, or even know how to use one to view these files, but you can still get some use from them (hopefully not as a drink coaster, although I am sure they would work for that). All you will need to do is go to your local Kinko's, UPS Store, CopyMax or similar establishment and tell them which issues you want printed and they should have no problem locating them and printing you a hard copy for your use. I think you can probably even go to your local library and use their computers to view and print the issues or pages you wish. This should be vastly more convenient than trying to mail bulky reproductions halfway across the country from our library system.

I hope you will find this gift as useful as I hope it will be. I know that one of the most important items to gain from my membership with the ATTS was my quest for information about sales tax tokens. What better source than the original issues of the Newsletter. I as the Editor always struggled with what to print from past Newsletters and now I don't have to worry about that since all members will have them at their disposal.

HAPPY HOLIDAYS & HAPPY NEW YEAR!!!!!!

In other news I received an e-mail in October from John O. Roberts, the curator for the St. Clair Historical Museum in St. Clair Mo. Remember that we never know who is dabbling in our hobby so always be willing to share. The following are excerpts from those e-mails:

"I am planning to put up a small display of Missouri mills that we have, but am having difficulty in determining the exact dates the various ones were used" ...I am trying to put this together in the next couple of weeks as the school children will begin their tours in November--and I am sure they will find them fascinating."

"After a two week delay I finally got a reply from the Missouri Department of Revenue with dates and estimation on how many of each type were issued. However, if you don't mind sending the information you mention, I would be glad to look at it as there may be something I haven't run across..." Besides the various Missouri tokens, we are also showing examples that the other states issued... It will be interesting to hear the children's comments as they, and their parents, probably never heard of mills."

Remember To Pay Your Dues!!!

I would like to make a mention about the completely revised web-site. Our ATTS website www.taxtoken.org has undergone a complete rebuild. There is still much to do but a night of insomnia has led to an entire facelift. I hope everyone likes it. Please feel free to give me feedback as it was done in the wee hours of the morning.

Please join me in welcoming a new writer to our Newsletter. I have not seen an article from Russ Ward previously and I am very excited to have new material from a new author. Please remember that you can write virtually anything and it has a better than average chance of getting published, new material is always a welcomed read, so over the long cold winter why not try your hand at authoring an article?

I wanted to give an update on the letter writing campaign. I can only assume that I have received all the responses that I will get at this point. I sent a total of 21 letters to past members soliciting reasons for their failure to renew. The breakdown is as follows: 7 did not respond, 3 were returned undeliverable, 1 member was deceased, four members have already renewed or have requested to begin their subscriptions again in 2008 and the remaining 6 have declined to renew, mostly due to age. There were a few suggestions offered but most of those can be addressed quite easily or already have been. I think that this was actually a good experience and I am quite pleased.

We have not received any other feedback from a total of four invitations to other clubs for reciprocal membership promotion. There is still more to be done but the board will have to entertain other ideas over the winter to try and find solutions. The fact that our membership has increased by five in one quarter is a step in the right direction, however I must caution that renewal time almost always results in a drop in membership.

I am requesting again that all members write to me via postal mail or e-mail and send me contact information about your favorite dealers who specialize in exonumia and STT's. So far I have received NOTHING about other dealers so I have compiled a very short list of a few I am aware of (most are members of the ATTS)

Tom Holifield www.geocities.com/whistlestopstudio

Rich Hartzog www.exonumia.com

Monte Dean (See ad in Newsletter #138)

Bob Frye (See ad in Newsletter #138 and this issue)

C&D Gale www.cdgale.com

The tentative date for the 2008 ATTS national meeting is June 14th and 15th, in Kansas City, Missouri. I have already heard from a few of you about wanting to attend. Please send me your information if you are wishing to join us so I can keep you up to date. Please keep in mind that there is NOT a show associated with this weekend. This will strictly be a STT weekend with some fun activities I hope to get reserved over the next few months so a head count would be a HUGE benefit.

Sincerely, Robert W. Frye, editor (L-521)



BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

This column features all board initiated activities and their results since the last newsletter. Just so you know that we aren't gaining this well deserved fame and fortune resting on our laurels.

Old Business:

A motion was proposed to allocate monies for the ATTS to advertise in the Tokens and Medals Society newsletter if a free reciprocal agreement can't be reached. The board voted and it resulted in a tie vote with one member abstaining. The matter has been tabled until a response from the Tokens and Medals Society has been received in response to a free reciprocal agreement invitation.

At the time of publication a response has still not yet been received. Further action will be undertaken and a final vote will be made after the new-year.

New Business:

- *A motion was proposed to continue our club membership in the ANA for the 2008 calender year.*

The board voted to renew the 2008 membership and a check was issued by the treasury and forwarded to the ANA. We have received confirmation of payment and renewal of our membership. There are some forms that the Editor will need to return to give more information so the ANA can put further details on the Internet.

- *The board was presented with a motion to approve a half-year membership on behalf of a previous member. The motion was passed and the member will receive the last two newsletters for 2007 and will owe dues due for 2008. The member will also qualify for the gift.*

The board voted to renew the member with a half-year membership and to qualify for the gift.

- *The Secretary/Treasurer requested an accounting for the advance check issued to the Editor prior to Newsletter #138.*

A full accounting of expenses and income was given to the board and is recorded elsewhere in the Newsletter. A new advance check for \$300.00 was issued for additional expenses related to project gift and for the excess expense of reproducing the larger end of year Newsletter. An accounting of this advance will be available in the first quarter Newsletter for 2008.

A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

You certainly noticed from the thickness of the envelope, that this newsletter was something special. Included with this newsletter is a special gift to all members of a CD of virtually all the back issues of the newsletter. I for one will spend many hours with this gift. This was Bob's brainchild and his hard work in making this happen. Thanks Bob for all your efforts and thank you for this great gift!

Also in this newsletter is Monte's new find article. This is my favorite article and is an article that I'd like to see published in every year-end issue. It's amazing what is still out there. If you discover a new find, I encourage you to report it to Monte. He will give you full credit for your discovery and this ensures the new find can be included in the next catalog that Monte is working on.

As a side note, I had the pleasure to actually visit with Monte a few weeks ago. He was in Texas and kind enough to drop by for an afternoon. It was too bad we only had about four hours. We had a really good time.

One of my duties as president is awards. It's a great duty to have because I really enjoy recognizing those who have gone above and beyond on behalf of the organization. Richard Johnson certainly qualifies as such a member. The board recently voted (unanimously) to award RJ an honorary membership. RJ served as our president for seventeen years or so. That's almost half of the time the ATTS has been in existence. I'm sure you will agree that this award is most certainly deserved. His honorary membership number will be H-11

The board also approved honoring Jeff McFarland with a life membership in recognition of his substantial donation to the ATTS library, contributions, years of membership and the promotion of the ATTS through volunteering. I'm sure Bob will provide an updated list of what is available in the library soon.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

MEMBER RECOGNITION

The ATTS Board

The board nominated Richard M. Johnson for Honorary membership several months ago. He has accepted his nomination and has included a short autobiography. We also had several members who took upon themselves to add to an unauthorized autobiography. Please join us in congratulating Richard on his great achievements over the years and his nomination. A full list of ATTS Honorary members is shown below.

ATTS Honorary Members

H-1 George W. Magee, Jr.
H-2 Emil D. Bella
H-3 Herbert E. Rowold
H-4 Albert H. Wick
H-5 Charles H. Lipsky
H-6 G. H. Bates

H-7 Jerry Schimmel
H-8 Charles L. Carler
H-9 Tim Davenport
H-10 Merlin K. Malehorn
H-11 Richard M. Johnson

Richard M. Johnson

Certainly I will accept the nomination. Here's a short bio relating to my Sales Tax collecting, I didn't see much point in putting in a lot of unrelated stuff.

As I write this I'm about 3 weeks from turning 61, and I feel every year of it. I started collecting 'stuff' when I was just a lad and although I grew up in the southern part of Illinois I never saw or heard of any of the Illinois provisional's until I was an adult. What I did see were a few of the Illinois State tax tokens and lots of Missouri tokens. Even though we lived roughly 50 miles from the nearest bridge over the Mississippi the Missouri tokens were rather commonplace on this side of the river. Most of our local merchants had a compartment in their cash registers in which they kept odds and ends such as paper clips, the occasional Buffalo Nickel, and a few Missouri Tax Tokens. Both the zinc and plastic tokens were commonly found. Many of the adults at the time would carry a token or two as well, usually the result of going to St. Louis to shop at the big department stores. On rare occasion I would even encounter a token from another state. By the time ATTS formed I had a token or two from five or six different states.

The first mention I saw of ATTS was a small membership form that appeared in one of the Hobby publications. I think it was in one of the Krause 'newspapers' that I subscribed to. At the time I was pretty knowledgeable about coins in general and had specialized in Asian numismatics, particularly Vietnamese items since I had been there back in the late 60's. ATTS quickly made me realize that what I knew about tax tokens was virtually nothing. So I began to educate myself by acquiring anything I could that had a list or catalog in it, as well I began to use our local library to look up any references I could find in magazines or newspapers. I also began to correspond with many of the leading lights of ATTS such as Bates, Schimmel, and Davenport. I wrote a few small articles for the newsletter back then, including a series detailing what I had learned from the local newspapers regarding the provisional tokens. That had unexpected consequences, for one thing I wrote a letter to George Magee asking about his Randolph County reprints and wound up buying much of his left over sales tax stock.

I don't remember exactly when I became ATTS president. I do remember there wasn't exactly a lot of folks interested in the job and that was a problem that continued for many years. One of the big problems was the lack of a decent catalog. We did have the State Issued catalog which was OK as far as it went. Augmenting that were the various DiBella lists and Hubbard's extensive but rather hard to use Ohio listings. It wasn't until that whirlwind of energy, Merl Malehorn, took over the editorship that my desire for a new catalog began to take form. I must say that what resulted was way past my expectations.

After the catalog came out ATTS activity began to roll. Eventually the time, and opportunity, came to pass the baton on to younger hands. When I retired from my job a few years ago some people couldn't imagine why. I think a few people were equally mystified as to why I didn't run for ATTS reelection. However if you care about something sometimes you have to know when to let go.

But, we did see the point in putting in lots of unrelated stuff, so...we dug up some information on Richard from correspondence and letters of the past, I hope this doesn't turn into a roast but we thought you ought to know....

I was born on the 4th of January, 1947 in the hospital at Centralia, Illinois. At the time my parents were living in a small village called Wamac where my dad worked at an ice plant that serviced the Illinois Central Railroad. When the Korean war broke out my dad was recalled and we lived in Augusta, Georgia while he taught communications at the Army Signal School at Fort Gordon. Once he got out we moved to Carbondale, Illinois where dad attended Southern Illinois University.

So I more or less grew up in Carbondale, minus a couple of years in Freeburg and Salem, Illinois. Eventually my dad settled down to a job in the University Museum. So a little like Monte I also grew up around antiquities. I went to University High School (yes, they had their own school) and got a year of college in before I ran out of money. I grew up in what my dad used to describe as a state of 'gentile poverty'. So I got drafted and sent to Nam, just in time for the Tet offensive.

In one of those little ironies that life abounds with I wound up spending part of my military time teaching at the Army Signal School in Augusta, Georgia. Well versed in electronics thanks to the military and armed with a G.I. Bill, a Illinois State Scholarship, and some bounty money, I went back to the University and got a degree in electronics.

A few years after graduating I learned through a family friend who taught French Horn at the University that their recording engineer had quit suddenly, leaving them just before the end of the school year. I'm a big fan of Classical music and I love the University environment, also the big library (about three million volumes I think) was an inducement. So I took the job and spent the next 27 years there.

As a kid without a lot of money I collected postage stamps (mostly scavenged off of letters), coins out of pocket change, and tax tokens which most people would give you for nothing. I never saw an Illinois provisional however, not even a Carbondale token. Most of what I received were Missouri zincs and plastics. Foreign coins were another big hobby back when most were 10 to 25 cent items. The Museum back then would send a crew to Mexico every summer to do excavations and at the end of the 'dig' sometimes I would get a handful of Mexican coins from the staff members. After Vietnam I started to collect that area heavily and still do.

I'm also a book nut. I have hundreds of books, so many so that my friends have accused me of living in a branch library. I've dabbled in reenactments and done some metal working. I've shot the bow competitively and got a second place at State twice. I love Japanese anime and manga and have about 70 figurines of the characters from 'Inuyasha'. 'Primitive Money' was another area of interest although I don't collect it much anymore, kind of hard to find these days.

So when I not collecting, or listening to music, or reading, or watching anime, I also do research into my families genealogy, work out at the gym three times a week, and occasionally try my hand at writing even though I don't have much talent at it

The board nominated Jeffrey L. McFarland for lifetime membership several months ago. We have taken the liberty of pulling information from several past Newsletters to compile an unauthorized autobiography. Please join us in congratulating Jeff.

Jeffrey (Jeff) L. McFarland

Jeff was born in Shreveport, Louisiana, in 1947. He has lived in Europe and Asia, as well as all over the United States and its territories (Guam). Jeff served in the Army and the Navy from 1965 to 1978. He served four overseas tours, two in Germany, one in Korea, and one in Vietnam. He has travelled to 42 states and thirteen foreign countries.

When Jeff was growing up in Louisiana, when he was a kid he was constantly finding sales tax tokens in the backyard (where his grandfather had thrown them when they were no longer needed). Since they were poor and really couldn't afford any 'store bought' play money, they would pick up the tokens and use them in make believe transactions. He could also recall using them as fishing lures, sort of what a spoon would do, because, as you well know, the Louisiana tokens had the hole punched in them.

Jeff's hobbies include genealogical research; he has traced one branch of the family back to 1610. He also enjoys studying American History, especially the War for Southern Independence (1861-1865). He is Charter Commander of the Colonel Leon D. Marks Camp #1596, Sons of Confederate Veterans, Shreveport. He is also a member of the Clan MacFarlane Society, a Scottish heritage group.

While Jeff was stationed at Fort Carson, Colorado, in 1969, he happened to notice that a pawnshop owner downtown was using sales tax tokens in his ring display cases where there was not a ring. In looking at the ones he had, Jeff noticed how many different there were. Jeff remembered the ones he had found in his childhood, and talked the pawnshop owner into selling the extra ones for 10c each. From there, he kept looking in antique shops, pawnshops, and flea markets for any he did not have. That's how he got into collecting sales tax tokens.

When he received orders for Nam he packed the tokens away. But while in-country he read an advertisement in a numismatic publication about sales tax tokens. He answered the ad and from that began a correspondence with Jerry Bates (one of the founding members of ATTS) of St. Charles, Missouri. Jerry Bates referred him to Jerry Schimmel, with whom there was also lively correspondence. When Jeff's tour in-country was about

completed, he wrote to Jerry Schimmel that he would be inactive for a while until he could get settled and dig his tokens out of storage. Unfortunately, during the period that the ATTS was formed Jeff was out of touch and was not able to become a founding member.

Jeff also notes that although he joined in 1971, he was informed in 1977 that ATTS had ceased to exist, so he did not keep in touch. He cherished his old copies of the newsletters and his tokens, and continued collecting. A few years later he was talking to a friend. Bill Reneau, also of Shreveport, and found out that ATTS was up and running, so he renewed his membership immediately.

In all his years of collecting STT's he was only able met two collectors of STT's face-to-face; Jerry Schimmel and the late Bill Reneau. He was fortunate to have had a great writing association with the late Jerry Bates, but never had the pleasure of meeting him in person.

Jeff is interested in history, shows, state and local tokens, major varieties, errors, clipped planchet's, saddle-strikes, etc., and just about any other aspect of sales tax tokens. However, he is not interested in minor die varieties, minor die cracks, and the like. His collection is general in nature; he has state issues, Illinois provisional's, the Ohio receipts, and some private issues.

Jeff comments that in 1972-73, when he was again assigned to Fort Carson, he had an opportunity to catalog, classify, inventory and grade the sales tax tokens in the ANA Museum in Colorado Springs, on behalf of the ATTS.

The Society of Ration Token Collectors

The Society of Ration Token Collectors (SRTC) was established in 1966 to further the collecting of rationing materials and the study of rationing history in the United States and throughout the world. The SRTC is both an affiliate of the American Philatelic Society and a club member of the American Numismatic Association.

Members receive *The Ration Board*, a quarterly journal that includes a mix of rationing articles, membership activities, auctions of ration material, and other items of interest.

The first ten volumes plus an extensive reference catalog, *Rationing: World War II*, covering the issues of both the United States and Canada, is available on CD. Other membership benefits include a lending library, free classified advertisements, and exhibit awards.

Annual dues are only \$8.00 per year. Please contact **Thomas Smith, SRTC Secretary-Treasurer, 738 Cutlip Road, Jackson, OH 45640 USA**

E-mail tomsue@zoomnet.net

NEW FINDS AND RELATED MEMORABILIA

Compiled by Monte C. Dean (R-384) with Contributions and Research from
James Calvert (R-533), Michael Florer (R-409), Robert Frye (L529),
John Ostendorf (R-518), and John J. Scroggin

Please note that the catalogue numbers assigned are for this article only. They do not relate either to *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport (M&D), nor any new catalogue numbers which might be appended to that volume. They serve only to relate the listed numbers with the pictures herein contained.

All specific color designations are from: *Dean's Color Matrix Guide*, Version 3.4/22.

NATIONAL

NA-NF-1

Size: Approximately 45mm
Material: Milk Bottle Cap Type
Print Color: Deep Blue and Red
Date: Probably About 1933
Discovered: 1999
First Reported: This Article
Reported By: John J. Scroggin



This first item could no doubt be considered the 'holy grail' of sales tax token collecting. During the period of time when Illinois began doing battle with the Department of the Treasury over the use of Sales Tax Tokens in 1933 it is likely this item was produced as a possible alternative to a state issued small denomination by the federal government. This is the only known example of this pattern.

This item sold on eBay in 1999 for a sum in excess of \$500.00, and for these last 8 years its whereabouts have been a mystery, with only the photographs that appeared on eBay being available. Recently, the gentleman who was fortunate enough to have purchased this piece, John J. Scroggin, emailed me to let me know that he did have this piece, and he did wish to report its existence. However, as John has this piece firmly established in a large case containing his other prize Sales Tax collectibles, he was unable to remove it from that case for exact measurements or for a reverse photograph. He is quite certain, however, that this does have a blank reverse.

Bob Frye, our editor, has been researching the subject of a national sales tax or national sales tax token for nearly a decade, so I won't spoil all the fun of his article by going into a great deal of the history of that period right now. Suffice it to say that if most STT collectors had a 'dream list' of the top ten STT's they wish they owned, this token would almost certainly appear on every such wish list.

If you have NEW FINDS please share them with us. Contact me at:

Moxking@aol.com

ARIZONA

AR-RM-1 & 2

Size: 30 X 20 mm
Material/Color: Elongated STT's
Probable Date: 1940's
Probable Mfg: Unknown
Discovered: 1 of each
First Reported: This Article
Reported By: John Ostendorf



John recently acquired two elongated STT's both featuring the Masonic orders emblems on the front press. One was done on an Arizona S2, while the second was pressed from an Arizona S6. These are but a few of the elongated or 'squished' STT's that we know have been used for promotional purposes over the years. Although there are probably hundreds of different ones available, the difficulty is in locating them, as they are usually pretty tough to find. When found, they often make nice additions to your collection for no more than a few dollars each.

FLORIDA

FL-RM-1

Size: 32 X 22 mm
Material/Color: Elongated Cent
Probable Date: 1960's
Probable Mfg: Unknown
Discovered: 1 of each
First Reported: This Article
Reported By: John Ostendorf



Florida is a tough state to find anything from that relates to sales tax tokens, so this elongated cent is certain to be one that would be wanted by many STT collectors, me included.

ILLINOIS

NOT a Sales Tax Token

There were NUMEROUS tokens produced throughout the country, but especially in Illinois, that had the 1/4 cent denomination listed but were NOT sales tax tokens and had nothing to do with sales tax. The example shown, from Tompkins and Clayberg of Avon, Illinois is just one such example. This was one of a series of tokens produced by these merchants that included such denominations as 1/8, 1/4 1/2, 1, 2, 2 1/2, and 3 cent tokens, all of which were made strictly for the purpose of promotion for that business. In the event you see someone selling a 1/4 cent denomination, even if it is from a state that used sales tax tokens, such as Illinois, but the token itself makes no mention of sales tax or anything similar you are cautioned to remember that it is most likely NOT a sales tax item.

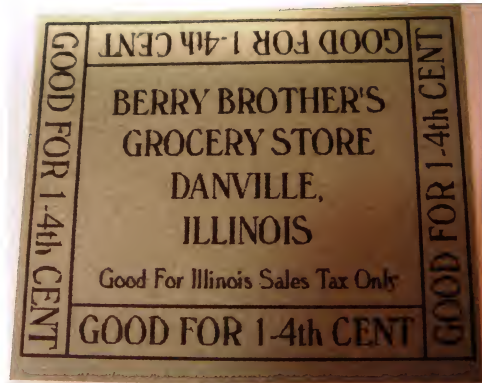


Some unscrupulous merchants even try to promote such pieces as sales tax tokens, knowing that STT's are very avidly collected and high prices are possible, but for some items, such as this one shown,

there is no connection whatsoever with sales tax tokens. This merchant went out of business well before sales tax was ever introduced in the state of Illinois, with several name changes before that happened.

IL-NF-10

Size: 43 X 37 mm
Material/Color: Black print Pine Green Cardboard
Probable Date: 1933
Probable Mfg: Unknown
Discovered: 5
First Reported: This Article
Reported By: Monte C. Dean



An interesting punch ticket variety that features each side of the four sides as ¼ of 1 cent making each ticket worth a full cent and available for use up to 4 times. This is a new location for a private issue sales tax item from Danville, Illinois, and as such is also a new merchant. As the years go by it continues to surprise me that so many new tickets of this type are found. I have had particularly good luck in purchasing scrap books, although this item did come from a large collection of revenues, with sales tax tokens will represented and were probably collected at the actual times of their use. Keep hunting, but please share with us when you make these neat new discoveries.

IL-NF-11 & 12

Size: 29 X 29 mm
Material/Color: Black print
Probable Date: 1933
Probable Mfg: Unknown
Discovered: 4 and 4
First Reported: This Article
Reported By: Monte C. Dean



Another new town discovery for the state of Illinois - Pontiac. I found two different colors used. One was a very light beige, while the second color cardboard was a deep red. I have pictured only the lighter color, as the darker color was almost impossible to read after being photographed.

KENTUCKY

KY-NF-2

Size: 31 X 31 mm
Material/Color: Black print on thin white PLASTIC.
Probable Date: 1936
Probable Mfg: Whitehead & Hoag
Discovered: 1
First Reported: This Article
Reported By: Michael Florer



This is a printers proof of the regular issue of the KY S-4 recently purchased by Michael Florer as part of the estate auction of the long time collector, dealer, researcher, and author - E. S. A. Hubbard. Although Mr. Hubbard probably new of it's existence for decades, this is the first time that we have been made aware of the survival of any such proofs. Michael mentioned that the obverse is on a very slick surface, while the reverse is of a more course texture.

KY-NF-3

Size: 70 X 61 mm
Material/Color: Black print on Light Green Paper
Probable Date: 1934-1936
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: James Calvert

70 Years after a few industrious merchants used their own punch tickets to help their customers pay for the new sales tax in Kentucky we are just now discovering only this third known type.

This item sold for the price of \$111.00 on eBay on November 16, 2007, and I can assure you I consider that price to have been a bargain. This wonderful private issue piece is but another example of the amazing number of sales tax token items that continue to be discovered every month. There is simply no other numismatic or exonomic hobby available that offers so many opportunities to find and to own the ONLY KNOWN example.

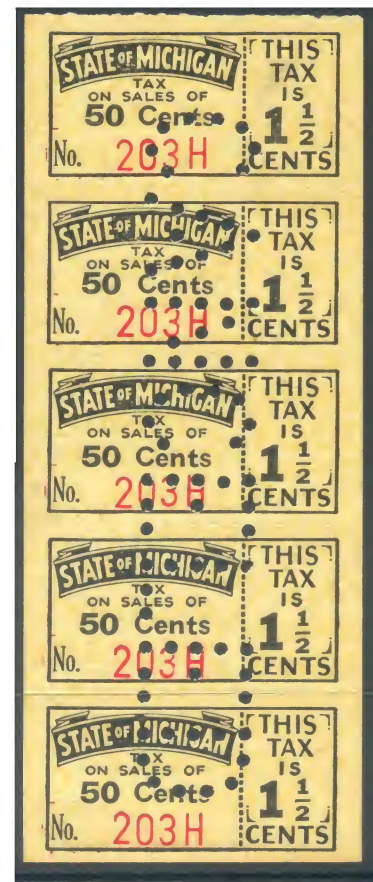
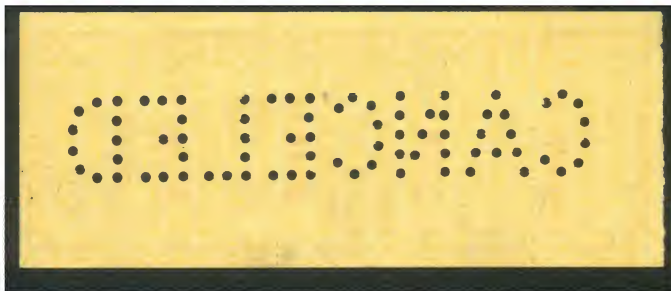


MICHIGAN

MI-NF-5 (Repeated)

Size: 113 X 45 mm
Material/Color: Black print, red serial, on light yellow cardboard
Probable Date: 1935
Probable Mfg: C. O. Sherrill
Discovered: 1
First Reported: This Article
Reported By: Michael Florer

In our New Finds and Related Memorabilia listing for issue #131 Robert Straker reported a number of the Michigan ticket receipts that had been cancelled, but in each case we had only the single tickets to examine. In this report, Michael Florer was lucky enough to find a complete pane of all 5 coupons together that also had the official Cancellation punches, so that we can see what the entire pane looks like with that cancellation. Since these have never been seen before 2 years ago, it is likely that a hoard of these has been discovered somewhere, and are slowly being released into the collector community. At present, however, we know of only one or two of each of the KY P9-P16 with this cancellation overprint, and this is the very FIRST complete pane of any denomination with this cancellation that has been reported.



NEBRASKA

NE-RM-3

Size: Postcard
Material/Color: Black and Silver on White
Probable Dates: 1936-1938
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: Jim Calvert



Although there are numerous items thus far known concerning the “White Spot” campaign of Nebraska, some of which have been reported for the first time here in these series of articles, this is the first time we have seen a post card promoting that idea. As is clearly visible, NO SALES TAX is part of what Nebraska promoted during that campaign. One more item that can probably be found for no more than a few dollars if one can be located.

NE-RM-4

Size: 33 MM approximate
Material/Color: Wooden Nickel
Probable Dates: 1939
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: Jim Calvert



Another neat early White Spot related exonomic piece that does not relate to sales tax tokens directly, but does relate to the campaign Nebraska had to insure that everyone knew they were a state that did not have sales tax. This piece, being dated, also helps to clarify that time frame in history.

NE-RM-5

Size: Unsure
Material/Color: Wood
Probable Dates: 1938
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: John Ostendorf



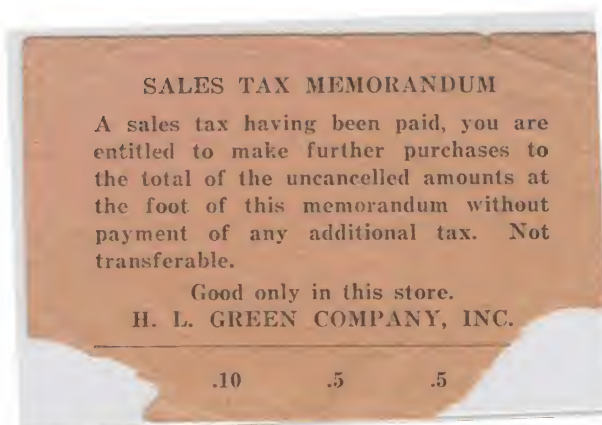
With this third new “White Spot” item reported this issue it should let everyone know that this extremely interesting period in Nebraska history offers a fair number of pieces that we have simply never discovered before. Even though I have a number of reference works and catalogues concerning Wooden Nickels and their like, most of them, even for the state of Nebraska, do not go into the details necessary to determine if they might connect with the “White Spot” campaign. However, while looking through some of those catalogues I verified over 50 different communities that offered some type of wooden token during the late 1930’s, so a number of those might also fall into this sub-genre. It will be interesting to see what other “White Spot” pieces may become know over the next few years.

NORTH CAROLINA

NC-NF-8

Size: 76 X 50 mm
Material/Color: Medium Light Pink/Orange Paper
Probable Dates: 1935 - 1953 Range
Probable Mfg: Unknown
Discovered: 2
First Reported: This Article
Reported By: John Ostendorf

Exactly the same in every respect to the M&D NC L16, except in a light pink/orange coloration, rather than the listed color of Light Sage Green. As we have seen in just the last few years alone, many types of known scrip from North Carolina and West Virginia are being discovered with all of the same print format, but on different colors of paper. It is likely this trend will continue, as new color paper is discovered fairly regularly.



NC-NF-9

Size: 76 X 50 mm
Material/Color: Yellow Buff Paper
Probable Dates: 1935 - 1953 Range
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: John Ostendorf

Exactly the same in every respect to the M&D NC L22, except that it is most certainly of a yellow coloration rather than the light green as listed for that type. As this is one of the most common of all of the North Carolina scrip issues, it is not surprising that another color has been discovered.



NC-NF-10

Size: 72 X 49 mm
Material/Color: Off-White Buff Paper
Probable Dates: 1935 - 1953 Range
Probable Mfg: Unknown
Discovered: 3
First Reported: This Article
Reported By: Jim Calvert

Unlike the above example, this is the only known scrip for this merchant that uses the North Carolina / Sales Tax Coupon in TWO LINES at the top. The L20 and L21 uses COUPON FOR / North Carolina Sales Tax, and the L22,

and NC-NF-9 use North Carolina Sales Tax Coupon as the first listed line. Thus it is very easy to distinguish this type from the other 4 known types. There are three known examples of this type, with John Ostendorf and myself having the other specimens. It is quite probable that more of these will be discovered, as this was a very prominent merchant during this time.



OHIO

OH-NF-6

Size: 137 X 50 mm
Material/Color: Black Print on
White Cardboard
Probable Dates: 1935
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: Monte Dean

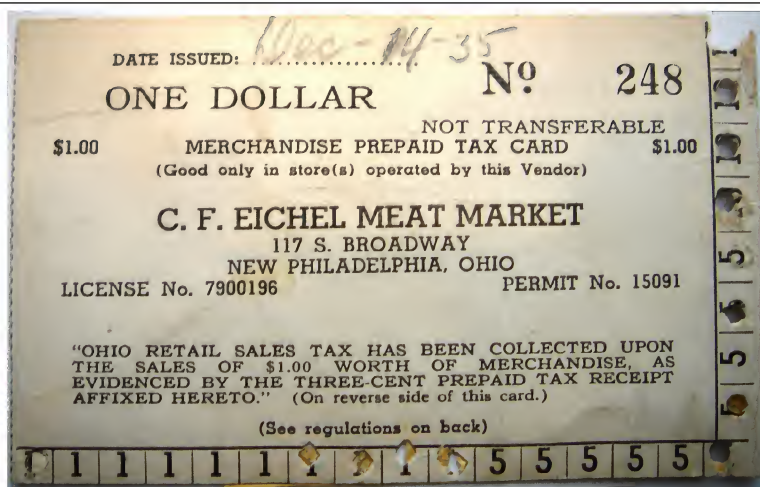
One more new Ohio Punch card to add to the list of those recently discovered. In just the last two years alone we have seen 7 different new punch tickets appear. Considering that the M&D listed less than 30 types known, this is a good indication that we are finally beginning to see, with the help of the internet, and eBay, just a few of the other possible examples. As I have often mentioned when listing new punch cards, and from the information I have received from folks that actually lived and used these punch cards during the 1930's, we probably know of only a very small fraction of the ones that were actually used in circulation. Here again, it gives us the opportunity to discover and place items in our collections that may be unique, or nearly so.



OH-NF-7

Size: 139 X 51 mm
Material/Color: Black Print
on White
Cardboard
Probable Dates: 1935
Probable Mfg: Unknown
Discovered: 1
First Reported: This Article
Reported By: John
Ostendorf

Another new merchant from another new town. Obviously there are going to be more and more of these found if we continue to search for them.



If you have comments, concerns, or questions that you would like to have other members of our Society respond to, why not let your thoughts be known by writing a **Letter to the Editor**? Send whatever you would like to make comments about to:

Robert W. Frye
P.O. Box 14514
Lenexa, KS. 66285 or
Bob@taxtoken.org

OH-RM-3 & 4

Size: Various
Material/Color: Orange Envelope and Steel Plate
Probable Dates: Mid 1930's
Probable Mfg: Unknown
Discovered: 1 and 1
First Reported: This Article
Reported By: John Ostendorf

We have known of the steel plates (top item) that resemble credit cards that were used by the merchants in the state of Ohio that were necessary for identification purposes when sales tax receipts were purchased for many years. We have also known that at least a few of the county treasurers that issued them also included those plates in their own envelopes (middle item). This, however, is only the third kind of envelope that we have been able to identify, this one from Howard F. Zimmerman, Ottawa County Treasurer in Port Clinton, Ohio.

The lower picture, however, shows us the actual plate that was attached to the bottom portion of the printing plate (similar to the old credit card 'chink' machine) and is the first one we can readily identify as serving that purpose.

This makes an especially interesting set. Although the steel cards themselves are relatively common (R5) in worn condition, they are quite difficult to find in this pristine mint grade. The envelopes are quite rare, and I am aware of only 3 examples that have survived. This being the first example known for this location. This is the only bottom attachment plate that we are aware of that served that purpose and can be verified since it comes with the other two 'parts' of the set.

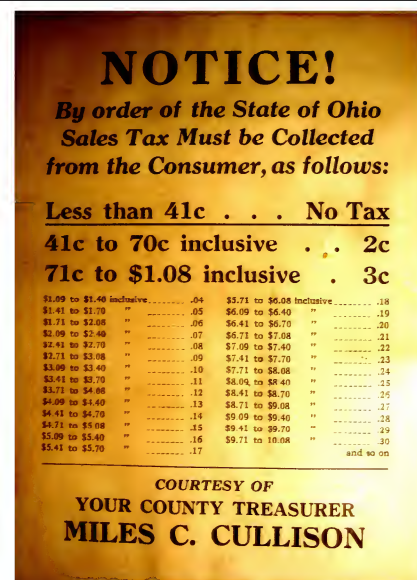


OH-RM-5

Size: 7" x 9"
Material/Color: Black Print on White Cardboard
Probable Dates: 1935
Probable Mfg: Reliance Industries, Inc. Chicago, Ill.
Discovered: 1
First Reported: This Article
Reported By: Monte Dean

During the Great Depression, public schools in Ohio faced a financial crisis. Most schools received their funding through property taxes. Many Ohions failed to pay their taxes because of the difficult economy. As a result of people's failure to pay their taxes, schools had less money to pay educational expenses. Exacerbating the situation, Ohio voters limited taxes on real estate to ten mills, further reducing the funds available for public schools.

To prevent the financial collapse of the public school system in Ohio, the state legislature implemented the Ohio Retail Sales Tax Law of 1935. Before 1935, sales taxes in Ohio were rare. There had been sales taxes on cigarettes and on gasoline, but most products escaped taxation. Under the new law,



the Ohio legislature continued the previous taxes, but also added retail sales tax to most items sold in stores. The sales tax dramatically increased money to schools. Enacted on January 1, 1935, in its first year the Ohio Retail Sales Tax Law provided more than 16.8 million dollars to public schools. The sales tax actually brought in more than 47.8 million dollars in 1935. The remaining money went to local governments, to relief for the poor, to retirement pensions, to administrative and collections costs, as well as to several other areas. The law of 1935 marked a dramatic shift in funding for public schools. First of all, the state was playing a larger role in school funding than ever before in Ohio's history. In addition, the shift to a sales tax illustrated a declining reliance on property taxes to finance schools to other forms of taxation.

The retail sales tax was a 3 per cent tax levied upon the retail sale of tangible personal property purchased by the consumer and collected by the retailer for the state. The law provided tax brackets as shown in this flyer.

Not to let the chance for a profit in this new law go by the Reliance Industries of Chicago, Illinois produced this framed example of the new tax brackets that were sold to merchants to display in their establishments. This framed print was sold by Morris 5 Cent to \$1.00 store in 1935 for 29 cents. It is ironic to note that it was printed by "courtesy of your County Treasurer / Miles C. Cullison (an elected position), for under the minimum amount requiring sales tax!

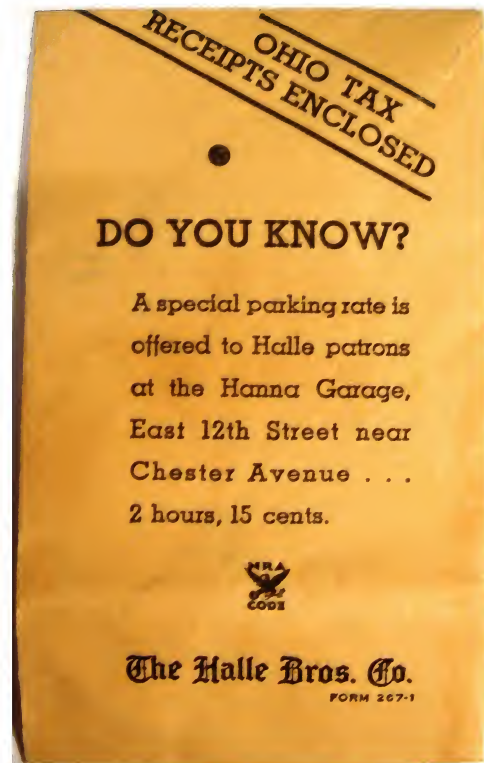
OH-RM-6

Size: 64 X 107 mm
Material/Color: Black Print on Buff Envelope
Probable Dates: Mid 1930's
Probable Mfg: Halle Bros. Co.
Discovered: 1
First Reported: This Article
Reported By: Monte Dean

Here is another of the envelopes that were given by a merchant to the customer with the contents of the consumer receipts of the sales tax stamps enclosed in that envelope. As has been the case with 4 of the 5 kinds of these envelopes that have thus far been discovered, the company took advantage of 'giving' this envelope by listing some form of advertisement. In this case listing the 'special prices' that were available for parking at the Hanna Garage - 2 hours for 15 cents.

Although it is likely that there were many thousands of different envelopes such as this used during the period that sales tax stamps were used in the state of Ohio, we have yet to discover many examples of them. They are very scarce but can almost always be had for no more than \$15 (the top price I'm aware of one having been sold for). If you are ever in Ohio, or better yet, live in Ohio, I've just got to think there are many more of these still around in old estates or perhaps even in a few mom and pop junk stores. These are another very interesting and inexpensive related memorabilia item that is very hard to find, but very inexpensive when found.

I would guess that there were many thousands of these actually used during the time that the sales tax stamps were needed in Ohio, yet only a very few of have been found thus far. This is certainly an area of collecting within sales tax token related memorabilia that might offer many new finds for the astute collector.



SOUTH DAKOTA

SD-RM-2

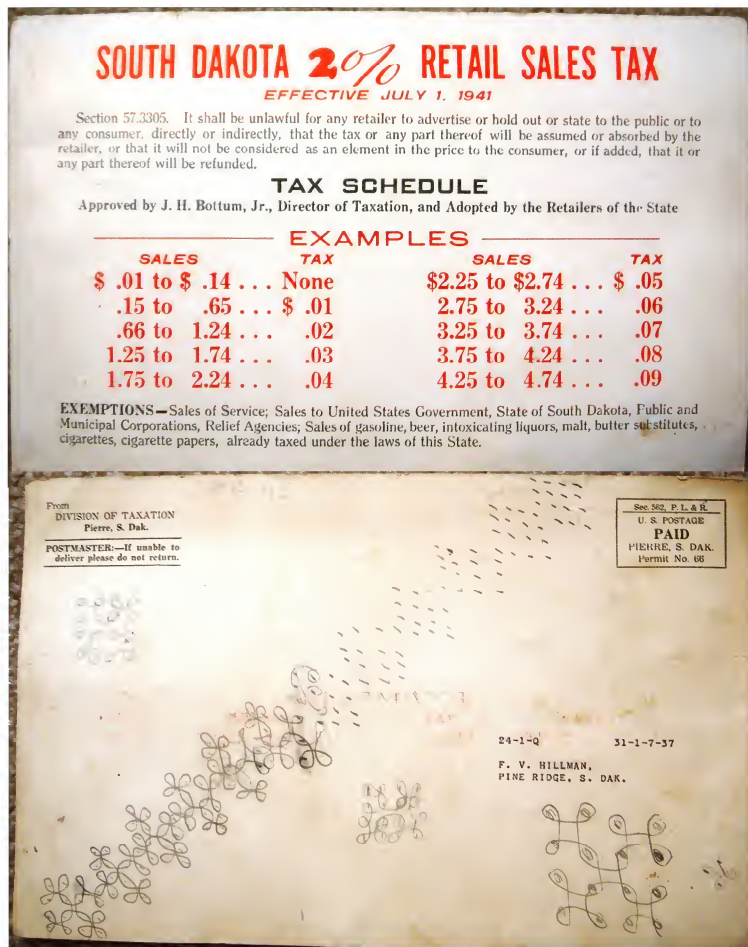
Size: Uncertain
Material/Color: Red and Black
 Print on White
 Cardboard
Probable Dates: 1941
Probable Mfg: SD Division of
 Taxation
Discovered: 1
First Reported: This Article
Reported By: John Ostendorf

South Dakota is another of those states that is usually not

represented in a sales tax token collection because the state never produced sales tax tokens. Here is another example, however, of an item produced by the state that lists the sales tax charges, and this item was sent to all of the merchants in the state in 1941.

Not only is it a direct historical connection to the sales tax use in that state but because of its vintage nature it is certainly well suited for inclusion in a collection for those who enjoy something other than 2 X 2's in a 20 pocket page.

The best part of finding this type of goodie is that it can almost always be had for a few dollars.



WASHINGTON

WA-NF-4

Size: 73 X 50 mm
Material/Color: Medium Dark Orange
Probable Dates: 1935
Probable Mfg: Skamania County Pioneer
Discovered: 1
First Reported: This Article
Reported By: John Ostendorf

Exactly like the WA L-48, with two major exceptions. First is the difference in the color of the cardboard itself, which is a darker orange than the L-48. Second is a noticeable difference in the alignment of the lettering most easily detected by examining the t in the first Stevenson as it aligns to the d and first e in Redeemable, above it. On the L-48 the t in Stevenson is centered almost directly below the first e in Redeemable, while for this new example, the t is below the center of the d and first e in Redeemable. Although there are other minor differences, this is the most readily apparent differentiation.



This find also illustrates quite strongly the decisions that must be made when a new find is discovered in classifying that new find as either a new TYPE or a new VARIETY. In order for the difference to be large enough that a new TYPE is designated, there must be sufficient differences between the examples that those differences be easily detected, usually without the aid of mechanical devices (magnification, exact specific measurement, weight). In almost all cases where COLOR is one of the differences, a new TYPE is warranted. In this case, however, because the coloration distinction is of the same tonal quality, it is necessary to have both examples side by side in order to make an easy identification. However, taking into account that there is also a discrepancy in the lettering alignment that can be easily distinguished, this would in fact qualify as a new TYPE rather than as a variety only.

This is another new find that illustrates that it is quite possible that because the previous description in the M&D was only listed as Orange-Red cardboard, many collectors may already have this 'new' type in their collections and were unaware that two separate types did exist. It would be interesting to hear from those of you who have Stevenson issues in your collection to see if there are more of these found, but were simply never before identified.

WA-NF-5

Size: 23 mm
Material/Color: Flat Grey Blue Green
Probable Dates: 1943-1946
Probable Mfg: Ingwersen
Discovered: Many
First Reported: This Article
Reported By: Many



For many years, and from many sources, there has been a 'strange' color flat grey blue green plastic Washington token reported to me that simply did not fit into any of the other color variations as listed in the M&D S6 to S11 color system. Additionally, as this odd color was compared to several complete sets of the 'regular' series, it was found to have a completely different 'feel'. The most common difference identifiable is not just the color, but the complete inability of this token to display any translucency whatever. It was also noted that this token is NOT commonly found. Many thousands of Washington plastics were examined from several dozen sources, and at most perhaps one of these might be discovered in each 5000 mixed color 1 Mill tokens studied. Additionally, of the 5 that I know of, from 5 different sources, every single one of these has considerably more warp than is normally associated with this issue. Thus far NONE of those found have been uncovered in a flat condition. This indicates, as the studies of Richard Johnson have illustrated and the experimentations that I have conducted have concluded that this was most likely due to a difference in the actual plastic composition used, rather than any later environmental change or degradation. Although many collectors have little or no interest in these slight anomalies of variety due to coloration differential, it is also obvious from the folks that have reported this to me over the years that there are those with such an interest that do find these rarer color specimens to be a wonderful chance at discovery. I believe this is one of the very rarest of all plastic sales tax tokens that were made for regular production and distribution. A more detailed examination of this issue will be forthcoming with more exact color analysis for those interested.

WA-NF-6

Size: 25 X 27 mm
Material/Color: Red Print on Splicewood
Probable Dates: 1935
Reverse: Blank
Discovered: 1
First Reported: This Article
Reported By: Jim Calvert



Recently I visited John Ostendorf at his home in Texas, and his comments concerning this new find reflected my own feelings quite dramatically. He said, "All I ever wanted with Tenino was just to have one example of each merchant, and now I'll never be able to do that - RATS!"

This is an especially interesting piece and certainly qualifies as one of the top ten new finds discovered in the last decade, if not longer. It is the **ONLY UNIQUE** piece we know of from Tenino. Even the rarest of the other Tenino pieces are known to exist in multiple quantities. It is especially interesting since **NO ONE** has ever heard as much as a rumor concerning the existence of such a piece in the last 72 years since it was produced. Congratulations, Jim. We all hate you.

I looked up this society on Google, and quote the following article directly from their site concerning their history, which is as follows:

Our Legacy

It was 1888, a time of great social, economic, and scientific change in the United States. The Suffragettes were busy forming the Equal Rights Party. Edison had just introduced his phonograph. Kodak announced the first handheld camera, and Burroughs patented his adding machine. It was practically impossible for women to own life insurance.

In November 1888, Marie L. Kirkland put a notice in her local paper, the *Daily Nonpareil*, of Council Bluffs, IA, to call a meeting of the wives of Modern Woodmen of America members to arrange a social. Nine women, including Mrs. Kirkland, met and formed a "ladies auxiliary" to Modern Woodmen Camp 171.

However, within two years the group reorganized as a social organization, with a constitution, rituals, and articles of incorporation, and renamed itself Royal Neighbors of America. These women believed that they could make a difference.

The name is derived from Proverbs 27:10, "For better is a neighbor that is near than a brother that is far." The word "royal" was added to signify the ladies' belief in the nobility of their community. The name has been so reflective of the Society's principles of members helping each other --"neighbor helping neighbor" -- that not once in its more than 110 years has there been a suggestion to modify the name.

The first Royal Neighbors of America Head Camp was held in Council Bluffs in January 1892, with women from four camps in Nebraska, Iowa, and Illinois attending. Mrs. Kirkland, who is credited as the "Mother of the Society," was elected the first Supreme Vice Oracle and wrote the constitution and bylaws. Miss Lilian Huff was elected the first Supreme Oracle and wrote the Society's first rituals.

Life Insurance

In the years following the Civil War, commercial life insurance grew in popularity in the United States. The life insurance was backed by old-line, stock companies and was so expensive that only prosperous businessmen could afford it. In the 1870s and '80s, a number of fraternal benefit societies (non-profit membership organizations) were formed to offer affordable life insurance protection to their members. However, most of the early commercial life insurance companies and newly formed fraternal benefit societies excluded women.

Between 1892 and 1894, the idea of forming a fraternal benefit society for women to provide life insurance was discussed at Royal Neighbors of America meetings. At the third Head Camp in January 1894, delegates voted to incorporate as a fraternal benefit society in the state of Illinois, which had favorable life insurance laws. It took a year of organizing, but at the Head Camp in January 1895, a petition for a charter to offer life insurance was approved and sent to the Illinois Secretary of State. The charter was signed on March 21, 1895, officially forming the Royal Neighbors of America Fraternal Benefit Society, which included more than 4,100 charter members.

The Society was formed, according to the early Royal Neighbors charter, "to bring joy and comfort into many homes that might otherwise today be dark and cheerless. . . by affording the mother an opportunity to provide protection upon her life."

By providing life insurance and community service, Royal Neighbors has remained true to its mission for more than 110 years.

WA-NF-7, 8, 9

Size: 19 mm
Material/Color: Plastic
Probable Dates: 1942
Discovered: 1 of each of the 3
First Reported: This Article
Reported By: Jim Calvert



With this listing Jim Calvert reports 3 new Washington Plastic Patterns that he has personally seen and verified, although he was not able to purchase them for his own collection. All three of these plastic issues feature the obverse and reverse shown above and each measures 19 MM in plastic. Two are green plastic, although each of those two are of a considerably different shade and both are translucent, while the third is of a bright orange plastic, but is a solid opaque.

These originally came from a estate sale from a gentleman who worked as an accountant for the state of Washington in the 1930's and 1940's. The present owner of this collection is NOT a sales tax token collector, but does 'deal' in coins. Jim spent many, many hours and days trying to purchase these but to no avail. Jim and I recently talked on the telephone and it took him a full 15 minutes to relate all of the trials and tribulations he went through just to be able to get a chance to view these three pieces. Although he would like for their present whereabouts to remain a secret so he can continue to try and buy them we do know they exist.

As if Washington didn't already have enough known patterns!

Tenino, Washington - An Unrelated Item

Although this item has absolutely nothing to do with sales tax, nor could it even be considered a related memorabilia item, I've included it simply for the purpose of putting our own collecting genre into perspective. The above unique Tenino that Jim Calvert owns was purchased for a tiny fraction of what the next piece sold for, and this piece is not even unique. However, the reason that it sold for such a high price was simply because it fell within a NUMBER of other collecting specialties. Those specialties include Depression Scrip, Postal Encasement, and Wooden Money. This piece would excite an interest from any collectors who might focus on those genres.

The point is that when we think \$30 is a high price to pay for a sales tax token, even if there are probably no more than a few dozen known, we are really enjoying a field that simply cannot be compared to any other numismatic or exonomic adventures out there. Even wooden nickels, transportation tokens, or merchant tokens often exceed hundreds if not thousands of dollars for a single piece. For us, spending \$500 would be considered near insanity. For the rest of the collecting world that might not even get you an honestly rare item.

I was willing to go to \$500.00 myself, for the following piece. **It sold for \$4050.00 !!!**



Additional Information on this piece: From the Thurston County Independent of Tenino Washington. Depression scrip made from two pieces of Sitka wood, with a 3 cent Washington postage stamp inserted between.

80 X 47 millimeters. Mitchell-Shafer #WA426-.03A (unpriced) I also have access to a copy of the 1977 (7th edition) Guide Book of Wooden Money (Dennis, Hudson) where it's mentioned that this issue was believed to be unique at that time. Excellent condition, but with a couple of cracks on the back, and a tiny chip at top-right corner. Once displayed and held in place by corner mounts. Corners are a slightly lighter shade as a result.

MAVERICK

MA-RM-2

Size: 38 mm Approximate
Material/Color: Aluminum
Date: 1933
Probable Mfg: Unknown
Found: 1
First Reported: This Article
Reported By: John Ostendorf



Given that the date is 1933 and the listing is PHONEY MONEY (both sides are the same) it is likely that this does refer to the new sales tax tokens that began appearing in that year. We know nothing else as far as where they were issued or for what purpose, but it is a fairly reliable supposition to make that this token was in fact produced to gainsay the 'phony' money that sales tax tokens represented.

A interesting 'almost against' sales tax piece.

MISCELANEOUS

MISC-RM-1 to 4

Size: 31.5 X 20 mm
Material/Color: Various/As Listed
Date: 2005
Probable Mfg: ANA National Money Show
Produced: As listed
First Reported: This Article
Reported By: Robert Frye



In 2005 the ANA National Money Show was held in Kansas City, Missouri, and our own editor, Bob Frye, was one of the select few who were on the board that welcomed that prestigious event. As a member of the board he had the privilege of making a restricted number of special tokens on the ANA's official 'penny squisher', or elongating machine. In doing so he chose Sales Tax Tokens to be used for his strikes, and he chose four different STT's for use, as follows:



I would also mention that Bob does have one or two of the Missouri elongates available for trade, and I'm sure if you contact him he would be interested in any trades for those pieces he still has available.

Article Numbers	Type of STT Used	Number Produced	Rarity Assured
Misc-RM-1	Illinois L-62	2	R-9
Misc-RM-2	Illinois L-6	2	R-9
Misc-RM-3	Missouri S-7	3	R-9
Misc-RM-4	Missouri S-9	3	R-9

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu



Ebay has recently changed the search options on completed sales. The option, highest price listed first, which I often use to prioritize my reports, now lists highest price including postage charges. I report here just the item selling price. It should be assumed that mailing costs add a modest amount and are within reason. Unusually high shipping charges will be reported when they are evident in my records.



An interesting lot described as “box of Missouri tax tokens” brought \$85.55. The description provided indicated the box holding the tokens had a notation “collection started in 1936”. This may be one of the few original groups of tax tokens offered for sale on the internet since Ebay came into existence. The photo provided suggested that several hundred tokens may have been included. There were 17 bids on this lot with a closing date of November 25th. The winning bidder was a member of the ATTS so we may hear more about the contents of this lot.



A provisional token from Casey, IL attracted 16 bids and sold for \$83.25 on November 25th.

A “mixed lot of 176 sales tax tokens” attracted 3 bids but sold on December 2 for \$36.99. A picture provided suggested several hundred tokens may have been in this lot.

Herrin, IL sales tax token, M-5, sold on November 24 for \$36.00 to the highest of 13 bids.

Gillespie, IL provisional L41 had 10 bids, this tokens sold on November 24th for \$21.50.

A mixed lot of 107 tax tokens from 9 states attracted 11 bids on Oct. 5, sold for \$21.01.

A lot listed as "5 diff tax tokens Alabama, Wash, Miss, Kansas, Illinois" sold on October 23rd for \$21.00 to the highest of 9 bids.

A small group of "12 different vintage pre 1942 tax tokens AL, CO, LA, MO, NM, UT, WA" had 2 bids and sold for a surprising \$20.00 bid on December 6th.

A roll of 50 Arcola, IL provisional L2's attracted 14 bids and brought \$33.00 on Nov. 24th.



A "rare" Kiwanis Club, Wyoming, IL provisional attracted 16 bids and sold for \$78.52, on November 15.

A lot described as "state set of 27 sales tax tokens from all 12 states" had 10 bidders and closed December 2nd at \$30.99.

A group of 4 Illinois provisional tokens, including Beardstown, sold September 15th for \$28.51 to the highest of 12 bids.

A mint roll of 50 of Louisiana luxury tax tokens brought \$26.51 on Sept. 15th with 3 bids.

A lot described as "Vintage Washington State tax coin token lot" attracted 3 bids and sold on October 8th for \$22.50. It was estimated to be about 50-75 tokens based on the picture provided.

A Bunker Hill, IL provisional L6 had 16 bids and sold on November 24th for \$15.59.

A "lot of 28 1935 Washington State tax tokens (red and grey in color from the photo)" attracted 12 bids and sold on October 20th for \$15.54.

Jacksonville, IL set of L46A, B and C had 5 bids and closed November 24th at \$15.50.

Rossville, IL L89 had 9 bids and sold for \$15.50 on November 24th.

Original BU rolls of Arizona 1 mill tax tokens, had no buyers at \$14.95 on several different dates in Aug, Sept and Oct. The price dropped to \$12.95 on Oct 19th, still no bidders.

A group of 66 aluminum and plastic Utah state tax tokens sold on October 8th to a single bidder for \$14.99.

Kankakee, IL provisional pair L49A and B had 7 bids and sold November 24th for \$13.00.

A Spokane, WA paper provisional R4 had 9 bids and closed on December 7 at \$123.85 with an additional \$5.95 for shipping.

Four IL provisional's; Chandlerville, Jacksonville, Roanoke and Tazewell County attracted 4 bids and sold for \$12.58 on November 19th.

El Paso, IL provisional brought 3 bids and sold for \$12.00 on November 25th. Another similar token had 7 bids and sold for \$11.21 on November 30th. This same token was listed as "buy it now" at \$9.99 with a closing date of December 10th.

A mixed lot of 100 tax tokens from several states sold on Oct 1 for \$11.50 with 6 bids.

100 Alabama sales tax tokens, attracted 7 bids and sold on December 9th for \$11.00.

Jasper County, IL provisional had 6 bids and sold on December 9th for \$10.60.



Jackson County, IL paper provisional by Daniel's Sales Token had 8 bids and earned the seller \$10.60 plus \$5.95 shipping. This lot closed on December 7th.

A "large lot of plastic and metal Missouri tax tokens" had 5 bids and closed Nov 28th for \$10.51. The picture suggested several hundred tokens were in this lot.

WCMA IL provisional sold on November 25th to the highest of 3 bids for \$10.50.

Mount Olive, IL L66 had 8 bids and sold on November 24th for \$10.45.

A lot described as "135 MO red 1 cent sales tax tokens + 2 old bank bags" had 1 single bid at \$9.99 with an additional \$6 shipping charge.

A "vintage 1930 state sales tax tokens collection" had just 1 bid at \$9.99 and closed Nov 25th. The buyer had the privilege of paying an additional \$4.50 for postage on this lot.

A large group of "240 vintage red and green Missouri tax tokens sold for \$9.05 on October 10th. to the highest of 4 bids.

A lot of 200+ vintage MO Sales Tax tokens closed on December 6th with 5 bids. This lot brought \$8.62 plus \$4.00 shipping. There seemed to be many groups of MO tax tokens this quarter.

Louisville, KY Arctic Ice, pair of tax tokens sold on September 16th for \$8.52 with 4 bids. A similar lot listed at \$24.99 found no bids and ended October 8th.

A lot of "9 WWII World War IL Illinois Retailer Tax Tokens Round" attracted 12 bids and sold for \$7.50 on October 11th.

Five Kewanee, IL metal provisional's attracted 3 bids and sold for \$6.05 on November 29th. Shipping of these 5 small tokens was an additional \$4.80.

Roanoke, IL local L86 attracted 9 bids and sold on Nov 24th for \$9.05. This same token failed to receive a minimum bid of \$4.99 on Nov 27th, this humble reporters birthday.

The ever popular Louisville, KY Arctic Ice sales tax tokens, L3 and L4, had 9 bids and sold on November 23rd. for \$8.50.

Alabama vintage tax tokens sold on November 30th for \$7.50. Six bids were entered on this lot of 28 tokens.

Mattoon, IL provisional sold December 4th at \$6.05 with 7 bids.

A lot of "60 Colorado sales tax tokens" sold to a lone bidder for \$5.99 on October 13th.

Mississippi sales tax token, ¾ inch blue plastic token had 1 bid at \$5. with \$2 shipping and closed on December 2nd.

An unusual lot described as "Vintage ceramic pig piggy bank coin mouth KS tax token" sold to a lone bidder for \$4.99 plus \$7.55 in shipping. Hopefully the collector was after the pig and not the token.

St. Anne IL sales tax token, ¼ cent had 9 bids and sold for \$4.65 on September 16th.

3 Effingham, IL provisional tokens in one lot had 4 bidders on November 29 and sold for \$3.58 plus \$4.30 shipping.

Many dozens of lots of tax tokens offering from a single to 10 or more very common tokens continue to be listed but remained unsold during this quarter. This quarter had a relatively large number of what might be called bulk lots of tokens with 100 or more tokens as a group., Many of these lots consisted of Missouri plastic tokens but there were also some from other states. I usually do not report on such lots because many times tax tokens are mixed with transportation, OPA,. good for and other similar items. The token lots described above were made up entirely of tax tokens as far as I could tell from the written descriptions and any photos provided.

COLLECTING "ODDBALL" SALES TAX TOKENS

By Russ Ward R-492

I read Monte Dean's article in the July-September issue of the newsletter with much interest. In it, he noted that most STT collectors soon reach a plateau in their collections, likely having gathered everything from R-1—R-6 and rarely laying their eyes on unique pieces beyond that. Monte, with a nod to others, suggested that STT collectors look for items "related" to tax tokens, including postcards, tax charts, and so forth. I think doing so is a great idea, especially since related items lend information to the history of our collecting efforts.

In this article, I suggest yet another avenue of collecting while fully admitting that this may not seem all that new to many others in ATTS. I find much interest in seeking out what I might call "oddball" versions of STTs, those whose color, stamping, etc.

demonstrate what was probably a less-than-careful manufacture or those that have been intentionally altered in some way probably by people with too much time on their hands.

Now, I am sure that most of us have seen the common “error” tokens. The OK S18 and S19 appear with off-center stamps, clipped planchets, missing printing, and without holes. And the KS S-3 shows up without holes, without designs around the hole, or with drilled out (probably) holes. None of these is particularly rare, but they do represent something about the manufacture and treatment of our beloved tokens. I have often wondered if a state’s prisoners, bored printing company workers, and so forth simply did not give a rat’s #@s as they made tax tokens that they knew no one really liked anyway! If so, such actions alone add to my interest in the history of STTs. Plus, such inattention to quality control adds, in least in my mind, an interesting sideline to our collections.

What follows is a quick list of oddballs that I have run across. What I am interested in; more than my list, is what other oddballs exist out there in members’ collections. Maybe other members could occasionally write in with the oddities they have run across, perhaps with some explanation of what may have created these. I have found the following:

CO S-5: one distinctly orange and one orange red—perhaps left in the sun?

S-1: one with so many striking errors that it says “cent” or “ent” in 4 places and “COL” or “CO” in three.

LA S-3: one with the triangle so off center that one point sticks through the X in “tax”

MS S-8: eight slightly varied colors

MO S-1: “Do your stuff you ole mule” in pencil on the reverse.

S-3: “Glenna McDonald Caruthersville, MO Box 429” in pencil on the reverse

S-6: “Captain Courageous” in pencil on the reverse.

NM S-5: eight slightly varied colors

OK S-5: one with no hole, one in an oval shape, with the circled design so far off center that “Oklahoma” is cut in half lengthwise.

S-18: one with an arrow-shaped cutout in the center

UT S-10? or 11?: one that is definitely blue-gray

S-16? or 17?: one that is definitely brownish orange

S-17: one that is definitely water-clear

WA S-11: four very different shades of gray, only one of which is slightly “gray- green” as described in M and D.

Whatever the causes of or motivations for these oddball STTs, I find that they are historically enticing and certainly fun to collect. Okay, everyone, what else is out there?



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only. Each member is entitled to one each of the Misc O22 token, MO O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$13.00 ppd, just black and white for \$10.00 ppd or just color sheets for \$3.50 ppd. Please contact the Editor.

ILLINOIS Provisional tax tokens Paris or Litchfield 1/4 ¢ .Three dollars each plus stamp. Leo Schiltz 196 Crestview LN Dyer In 46311

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Illiniwek" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 owlprowler@aol.com

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com

Trying to locate supplement sheets # 52, 62 and 64. Anyone who has one or all of these and can get me a copy, I will pay all expenses. Jim Calvert jnlcalvert@gmail.com

Out-of-Print Booklets For Sale: *U.S. State-Issued Sales Tax Tokens* 2nd edition by Jerry F. Schimmel (1980), formerly owned by Douglas G. Borden, ink mark and rubber stamps on front cover, staples removed, punched for 3-ring binder, pages clean, \$5.00. *Sales Tax Token Prices* by Jerry F. Schimmel (1989), clean, \$2.00. Only one copy of each available. All prices are postpaid. Cash, Pay Pal, or personal check accepted. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrflorer@comcast.net

Wanted: Arizona sales tax tokens, newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

Wanted: Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043



FINANCIAL REPORT

September 1, 2007 – November 30, 2007

Checking Account

Beginning Balance 09/01/07	\$ 800.51
Income: Dues, Ads & Donations	\$ 411.50
Expenses: Printing, Postage and Supplies	\$ 428.82
Ending Balance 11/30/07	\$ 783.19

Savings Account

Beginning Balance 09/01/07	\$ 4232.85
Interest Income	\$ 10.04
Ending Balance 11/30/07	\$ 4242.89



The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made.

DONATIONS: Thanks to all the members who have donated this year. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and photocopy costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

September 1, 2007 – November 30, 2007

NEW MEMBERS: Pete Smith

DROPS: None

REINSTATEMENTS: Peter Lanza R-575,
Douglas P. McCubbin R-589, Billy Ethridge
R-583

MEMBERSHIP (November 30) 112

Frye Tax Token Sale #2

bob@taxtoken.org - Ph. 816.516.1110

Catalog numbers taken from **United States Sales Tax Tokens and Stamps: A History and Catalog** by Malehorn and Davenport. This is a partial listing, request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.50 for insurance if desired. Money order, check or PayPal.

MOST PREVIOUS SALE ITEMS STILL AVAILABLE

NEVER BEFORE OFFERED – TRADE IN PROGRAM

Want to upgrade your collection without gaining duplicate tokens? No risk, no duplicates, guaranteed quality, take advantage of my trade-in program. My large inventory gives me this flexibility. I use four grades G/VG, F/VF, XF/AU(no luster) & AU/UNC(with luster). For any token I offer you may upgrade one grade level and receive 50% off with your trade-in, upgrade 2 grade levels and receive a 25% trade-in. You grade your trade-in, if I don't agree we don't trade. Trades are done on a token-by-token basis. If I agree with some grades but not others only those I agree with will be exchanged, the others will be returned with the balance of funds.

Robert Frye - PO Box 14514, Lenexa KS 66285

Alabama

S1, Unc, R-1 - \$1.00
S2, Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4A, AU no spots, R-3++ - \$9.00
S4B, AU no spots, R-3 - \$5.00
S5, Unc, R-1 - \$1.00
S6, AU/Unc, R-2 - \$2.50
S7A, AU+/Unc, R-2 - \$2.50
S7B, AU+/Unc, R-2 - \$2.50
S9, AU+/Unc, R-2 - \$2.50
S10a, Unc, R-1 - \$1.00
S10b, F to XF, R-1 - \$1.00
S10c, AU/Unc, R-1 - \$1.00
S10d, F to XF, R-1 - \$1.00
S10e, F to XF, R-1 - \$1.00
S10f, F to XF, R-1 - \$1.00
S10g, F to XF, R-1 - \$1.00
S11, Unc - spotty, R-1 - \$1.00
S12, Unc, R-1 - \$0.75
S13, Unc, R-1 - \$1.00
S14, Unc, R-1 - \$1.00
S15, Unc, R-3 - \$1.00
S16, Unc-spotty, R-1 - \$1.00
S17, Unc, R-1 - \$1.00
S18, Unc, R-7 - \$10.00
S19, Unc, R-2 - \$2.50

Arizona

S1A, Unc, R-1 - \$1.00
S1B, VF, R-1 - \$1.00
S2A, AU+/Unc, R-1 - \$1.00
S2B, AU+/Unc, R-1 - \$1.00
S2C, AU+/Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4A, AU, R-4- RARE - \$16.00

S4B, AU, R-1 - \$1.00
S5A, XF, R-1 - \$1.00
S5B, Unc, R-1 - \$1.00
S5C, Unc, R-1 - \$1.00
S5D, Unc, R-1 - \$1.00
S6A, XF/AU, R-1 - \$1.00
S6B, AU/Unc, R-1 - \$1.00
S6C, AU/Unc, R-1 - \$1.00

Colorado

S1A, XF, R-1 - \$1.00
S1B, XF, R-1 - \$1.00
S1C, XF, R-1 - \$1.00
S1D, XF, R-1 - \$1.00
S1E, XF, R-1 - \$1.00
S2A, XF/AU, R-1 - \$1.00
S2B, XF/AU, R-1 - \$1.00
S2C, XF/AU, R-1 - \$1.00
S2D, XF/AU, R-1 - \$1.00
S3A, XF/AU, R-1 - \$1.00
S3C, XF/AU, R-1 - \$1.00
S4A, XF/AU, R-1 - \$1.00
S4B, XF/AU, R-1 - \$1.00
S4C, XF/AU, R-1 - \$1.00
S5A, Unc, R-1 - \$0.50
S5B, Unc, R-1 - \$0.50
S5C, Unc, R-1 - \$0.50

Kansas

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S2A, VF/XF, R-1 - \$1.00
S2B, VF/XF, R-1 - \$1.00
S2C, VF/XF, R-1 - \$1.00
S3, Unc, R-1 - \$1.00

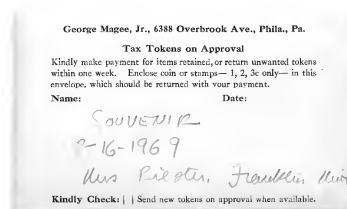
Louisiana

S1A, XF/AU, R-1 - \$1.00

IL Provisional rolls wrapped by George MaGee, Jr

L2, Arcola, 50 Unc, R-1 - \$22.50
L18 Carbondale, 50 Unc, R-1 - \$20.00 unsearched
L39, Galva, 50 Unc, R-1 - \$25.00

George MaGee, Jr items



Coin Envelope – White stock with black print - Tax Tokens on Approval – varying inscriptions in pen & pencil - \$1.00

Kentucky

Pattern Token one of five known - \$150.00

Nebraska



O-2, Silver/Black, AU/Unc, R-8 - \$45.00

S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S2A, XF, R-1 - \$1.00
S2B, XF, R-1 - \$1.00
S2C, XF, R-1 - \$1.00
S3A, XF, R-1 - \$1.00
S3B, XF, R-1 - \$1.00
S3C, XF, R-1 - \$1.00
S4A, XF, R-1 - \$1.00

Illinois

L53cs5, Unc, R-9 - LaMoille
\$125.00
Virginia, L102, R-7 XF/AU -
\$75.00
Herrin - M5, AU, R-4 - \$12.50
S1A, Retailer's, Unc, R-4 - \$4.50
S1B, Retailer's, Unc, R-4+ -
\$6.50
S2A, Retailer's, Unc, R-1 - \$1.00
S2B, Retailer's, Unc, R-1 - \$1.00
S4, sq alum, Unc, R-1 - \$1.00

Randolph County Reprint

O1a-cs7, R-5 - \$3.50
O1b, R-7 - \$10.00
O1b-cs7, R-8 - \$25.00

New Mexico

S1A, AU/Unc, R-1 - \$1.00
S1B, AU/Unc, R-1 - \$1.00
S1C, AU/Unc, R-1 - \$1.00
S2A, Unc, R-1 - \$1.00
S2Ba, Unc, R-1 - \$1.00
S3, XF, R-5 - \$15.00
S3, Unc, R-5 - \$17.50
S5, Unc, R-1 - \$1.00
S6, Unc, R-1 - \$1.00

ATTS GENERAL INFORMATION

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The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

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